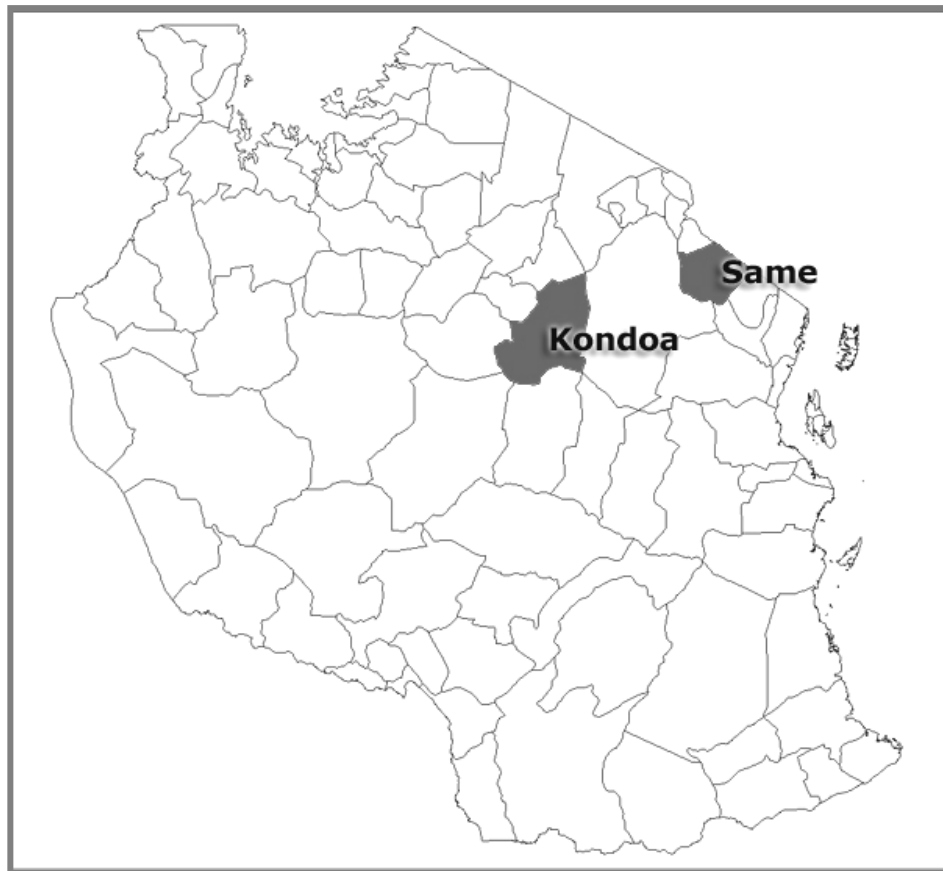# *From awareness to accountability*

An exploratory study on village accountability in Same and Kondoa District, Tanzania

Source: Wikimedia Commons, 2009.

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"Good Governance is perhaps the single most important factor in eradicating poverty and promoting development" *(Kofi Annan, former Secretary-General of the United Nations)*

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If there is one thing I have learnt over the past year, it is that doing development research is something which simply cannot be done alone. Thus, even though this report has been written by one single person, it should be seen as the result of many persons' efforts, as they all contributed, in one way or another, to this final result. Prior to the actual research period, but also during and even after, several people provided me with assistance, support, input and feedback, things which are all essential in a multidisciplinary field like development studies. All these people I am grateful for their support. However, there are a few persons whom I would like to thank specifically, because without their help, this report would not have been possible.

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Kirsten Mastwijk
Leiden, November 2009

Executive summary

VNG International, the International Cooperation Agency of the Association of Netherlands Municipalities, has tried to build the capacities of Local Government Authorities (LGAs)in Tanzania by providing trainings for village and ward officials between 2005 and 2008. By teaching them how to keep a cashbook and how to write a financial report based on this cashbook, their administration and communication skills were to be improved, which could help increasing accountability among LGAs. However, although the capacities of LGAs in Tanzania have indeed been built, it remains yet to be seen whether the same can be said for increasing local accountability. The main reason behind this is that up till now, the role of the local community has not been taken into consideration, thus leaving out an important stakeholder in the accountability process. In order to fill this gap, a two-folded research objective was formulated, which on the one hand aimed to measure the impact of VNG International's interventions among government officials and the local population, while on the other hand it tried to assess to what level this training has influenced the accountability at the village level. Based on this objective, the following central question was formulated:

What has been the impact of the training about Financial Management provided to Lower Level Government authorities on different target groups and to what extent has this training influenced the accountability toward the local community in Same and Kondoa district, Tanzania?

As no previous research on this subject was available, an exploratory and qualitative research was set up and conducted during a period of 13 weeks in Same and Kondoa district in Tanzania. Through literature research, personal observations as well as interviews, consultations and focus group discussions held with numerous district officers, ward councillors, ward and village executive officers, village chairmen and other members of several village councils, an answer was formulated to the central question presented above. In order to facilitate and organise the research, three separate sub questions were formulated, which either focused on the set up of the local government structure, the impact of the training on the target groups or the impact on accountability. For the sake of clarity, this tripartite division was also applied in the presentation of the findings and in the final conclusion.

The structure of this research report can be divided into five different parts, which all contribute to providing the answer of the central question posed above. The first part concerns the theoretical debate on decentralisation, Municipal International Cooperation (MIC) and good local governance, themes which form the academic basis of this research. The second part of the report sketches the national and regional framework in which these themes can be placed, making them applicable to the case of Tanzania. In the methodology in the third part, a bridge is formed between the theories indicating the scientific relevance and the practical approach of the research. The fourth part consists of the actual findings of the research, which are based on the previously mentioned sub research questions. The fifth and final part consists of the overall conclusion, which is based on the previous 4 parts. In this part the theory, national framework, research approach and findings are combined into an answer to the central question.

The main conclusions of this research are:

Firstly, when looking at Tanzania and its current LGA structure, it becomes clear that this required national framework for decentralisation is by no means sufficiently available. Consequently, the governmental structure is not clear to various stakeholders at the LGA level, leading to ambiguities and discussions about roles and responsibilities (Mmuya & Lemoyan, 2008, p. 5). Furthermore, the Central Government (CG) continues to have a lot of influence in LGAs, which is reflected for example in the financial dependency of the district on the Capacity Development Grant and the fact that PMO-RALG is responsible for staff transfers at the district level (VNG International, 2008b, p. 2). Thus, rather than the LGRP being a devolution-based reform programme in which LGAs have true financial, decision-making and policy-making powers, we can denominate it as a mere attempt of deconcentration in which no real political power is transferred to local institutions thus leaving central government authorities with the actual power to decide and act (Gaventa, 2002, p. 5). For Tanzania, this difference between decentralisation on paper and decentralisation in practice has resulted in a complex, 'spaghetti-like' LGA structure, which obstructs the achievement of good local governance and development.

Secondly, it was found that through the training of Lower Level Government (LLG) officers on Financial Management, the human capacities at the local government level have indeed been built. Ward and village officers in Same and Kondoa believe that they are now (better) able to keep their cashbooks and provide clear and correct reports to both the district and the village council. This positive view is shared by other target groups of the training such as elected councillors and non-participating district officers; something which can be called a positive 'spill-over' effect. With its LGA capacities strengthened, Tanzania should be better able to implement the LGRP, as these improved skills allow for stronger local institutions which are able to deal with their redefined activities (Liviga & Mfunda, 1999, p. 250). In other words, through the LOGO South Country Programme, VNG International and the Dutch municipalities have helped strengthening LGA capacities, which has brought them one step closer to the achievement of good local governance.

Thirdly, it was found that at the local level, there are three deficiencies hampering the optimal functioning of accountability mechanisms. These three deficiencies, in turn, can be linked to the three elements underlying the notion of accountability; transparency, answerability and enforceability. With the obstruction of all three elements, it becomes impossible for members of the community to "realise their rights" (Newell, Wheeler & Dunn, 2006). Therefore, it can be concluded that the Financial Management training has hardly influenced the accountability and there are three main reasons for this. In the first place, the lack of a transparent LGA structure can be blamed for this; secondly, the population is not aware of their rights with respect to claiming accountability; and thirdly, the community and its elected leaders don't feel capacitated enough to exercise this right. Thus, although the LOGO South programme may have contributed to the strengthening of LGAs and their capacities, too little attention has been given to the local community and its level of participation in local decision making. In other words, although this specific MIC programme has managed to strengthen the local state apparatus, it has not focused enough on empowering civil society (Bontenbal, 2008, pp. 6-7).

Concluding, it was found that the training provided by the Dutch municipalities of Tilburg and Loenen aan de Vecht have helped to strengthen local government institutions in Tanzania. In other words, the impact of the training on Financial Management has helped building the capacities of LLG authorities such as the VEO and the WEO, who are now better able to keep their books and write reports. Through such a simple intervention as improving book keeping and report writing skills, an important step in the direction of a responsive and capacitated state has been made. And this, in turn, can lead to local good governance. However, when talking about second part of the research question, the relationship between the training and the level of accountability, the answer is less positive. In this case, it was found that there has been insufficient attention for the inclusion of the community in local decision making, thus hampering the available mechanisms for accountability. This lack of accountability is caused by three deficiencies, which can be linked to the three elements underlying accountability; the transparency is hindered by the complex set up of LGAs, the community is unaware of their right to ask questions and finally, they don't feel capacitated enough to enforce their rights. Thus, only by making the community aware of the importance of their participation in local governance, can Tanzania's decentralisation programme lead to good governance and sustainable development.

List of acronyms

ALAT	Association of Local Authorities of Tanzania
CBO	Community Based Organisation
CC	Council Chairperson (Full Council)
CCM	Chama Cha Mapinduzi (Revolutionary Party)
CDG	Council Development Grant
CG	Central government
Chadema	Chama Cha Demokrasia na Maedeleo (Party of Democracy and Development)
CSO	Civil Society Organisation
CUF	Civil United Front
DC	District Commissioner
DED	District Executive Director
HoD	Head of Department
HoS	Head of Section
HoU	Head of Unit
IFMS	Integrated Financial Management System
KC	Kitongoji (Sub Village) Chairperson
LGA	Local Government Authority
LGRP	Local Government Reform Programme
LLG	Lower Local Government
LOGO South	Local Governance South Programme
MIC	Municipal International Cooperation
MKUKUTA	Mkakati wa Kukuza na Kupunguza Umasikini Tanzania (National Strategy for Growth and Reduction of Poverty)
MoP	Member of Parliament
NGO	Non Governmental Organisation
ODA	Official Development Assistance
PMO-RALG	Prime Minister's Office – Regional Administration & Local Government
RAS	Regional Administration Secretary
REPOA	Research on Poverty Alleviation
SNV	Stichting Nederlandse Vrijwilligers (Netherlands Development Organisation)
VC	Village Chairperson
VEO	Village Executive Officer
VNG International	Internationale tak van de Vereniging van Nederlandse Gemeenten (International Cooperation Agency of the Association of Netherlands Municipalities)
WDC	Ward Development Committee
WEO	Ward Executive Officer

Table of contents

1.   Introduction

"The biggest challenge for the achievement of good governance lies with the local population, who lack awareness of its rights and duties. Tanzania is a peaceful country, but in the wrong way" (*Mr. Leonard Mung'ong'o, National Coordinator for VNG International in Tanzania*).

Ever since Tanzania gained independence in 1961, it has been moving back and forth between centralisation and decentralisation policies. However, with the introduction of the Local Government Reform Programme (LGRP) in 1996, it seemed that the Tanzanian government finally settled its mind. By granting more independence to Local Government Authorities (LGAs), the Tanzanian government hoped to improve service delivery, increase citizen participation and, in the end, achieve good local governance (Gemeente Loenen, 2006, p. 7; PMO-RALG, 2008). As well-intentioned as Tanzania's commitment to achieving good local governance may have been, the introduction of the LGRP also entailed some major challenges and constraints for LGAs. Through to the decentralisation programme, enormous responsibilities and new roles were transferred to local government officials at the ward and village level. They were in charge of setting up and implementing development plans, preparing budgets, keeping financial records, producing reports and overseeing the collection and spending of money; responsibilities which required capacities often lacking at the lower levels.

Through its LOGO South programme, VNG International, the International Cooperation Agency of the Association of Netherlands Municipalities, aims to build the capacities of LGAs worldwide (VNG International, 2005). In Tanzania, VNG International, together with three Dutch municipalities and three Tanzanian districts, has tried to build capacity at the local level by providing trainings for village and ward officials. By teaching them how to keep a cashbook and how to write a financial report based on this cashbook, their administration and communication skills were to be improved, leading to increased levels of accountability, which is perceived as a central element of good local governance. In 2008, VNG International conducted an evaluation of this intervention, and there it was found that through the trainings, the capacities of ward and village officials have been developed; most of them are now able to keep a simple cashbook and write reports (Gemeente Loenen, 2008b, p. 2; Gemeente Tilburg, 2008a, p. 2).

Although the above clearly points to a positive result of the intervention, it remains yet to be seen to what extent these trainings have truly led to increased level of accountability and good local governance, for not all stakeholders in the accountability process have been taken into consideration. Rather, the evaluation has been focusing on the appointed government officials, and in doing so, has overlooked the role of the local community. And the community has an important role to fulfil; by claiming its right to stay informed on village finances and by holding the LGAs accountable for their actions and decisions, the community can decrease corruption and ensure that funds and budgets get allocated in a sustainable way. Community participation, in other words, is essential for the achievement of good local governance, as the citation by Mr. Mung'ong'o points out.

In order to assess whether VNG International's intervention has indeed contributed to the achievement of good local governance, it was needed to look beyond previous evaluations and to include the impact among the community, represented by their

elected village leaders, as well. Because after all, they are the final beneficiaries of the trainings provided, which should lead to an increased level of accountability. In order to assess the impact among the community, this exploratory and qualitative research was conducted in two Tanzanian districts on behalf of VNG International, between March and June 2009. This research had a two-fold objective; on the one hand, it aimed to measure the impact of VNG International's interventions among government officials and the local population, while on the other hand it tried to assess to what level this training has influenced the accountability at the village level. Therefore, the following central question was formulated, which served as a basis for the research:

What has been the impact of the training about Financial Management provided to Lower Level Government authorities on different target groups and to what extent has this training influenced the accountability toward the local community in Same and Kondoa district, Tanzania?

Just like the research objective, this central question is two-folded, as it firstly focuses on the impact of the training on its different target groups, while the second focus is on the training's impact on the level of accountability. However, in order to answer this question, the following three (instead of two) sub questions have been formulated:

1. *How is the organisational structure of the different Local Government Authorities in Tanzania set up?*
2. *What has been the impact of the Financial Management training on different target groups at the local level?*
3. *To what extent has this Financial Management training influenced the level of accountability toward the local community?*

The main reason behind this is that first and foremost, it is necessary to identify the different actors within the LGA structure, before any statements about the impact on target groups and on accountability can be made. The final aim of this research was to provide VNG International with more insight in the accountability process at the local level, which could help making its LOGO South Country Programme Tanzania more effective in the future.

The structure of this research report can be divided into five different parts, which all contribute to providing the answer of the central question posed above. The first part concerning the theoretical point of view of the research is treated in chapter 2. By discussing the academic debate on decentralisation, Municipal International Cooperation (MIC) and good local governance, more insight is provided into the background of the three main themes underlying this research. The second part of the report then sketches Tanzanian framework in which these themes can be placed. In chapter 3, the national situation is presented, in which special attention is paid to Tanzania's complex relation with decentralisation, both in the past as well as today. What follows in chapter 4 then, is an overview of the regional situation in which the research has taken place. The third part concerns the research approach; in chapter 5, the methodology of the research is explained. Trough the conceptual model, a bridge is formed between the first and the second part; the theories indicating the scientific relevance and the practical approach of the research. The fourth part consists of the actual findings of the research, which are based on the previously mentioned sub research questions. Therefore, each sub question is answered individually; in chapter 6, the structure of the Local Government Authorities is

discussed, whereas chapter 7 evaluates the impact of the Financial Management training on the different target groups. Chapter 8 then, assesses to what level these trainings have affected the accountability. The fifth and final part consists of one chapter, 9, in which an overall conclusion based on the previous 4 parts is given. In this part the theory, national framework, research approach and findings are combined into an answer to the central question. In figure 1.1 this structure is depicted schematically.

Figure 1.1: Structure of the research report

Part I Theory	Part II Tanzanian framework	Part III Research approach	Part IV Findings	Part V Conclusion
Decentrali- sation			LGA structure	
	National framework			
Municipal International Cooperation		Problem statement	Impact of LOGO South Programme	Conclusion
	Regional framework			
Good Local Governance			Impact on accountability	
Chapter 2	Chapters 3 & 4	Chapter 5	Chapters 6 – 8	Chapter 9

2. Theoretical framework

The development agenda and its underlying theories and ideologies are in no way static, as we have seen over the past 5 decades. Just like the context of development thinking constantly changes, so do its viewpoints, ideas, ideologies and, most importantly, its instruments. This ever-changing nature of development thinking has led development scholars like Chambers to even talk about a "restless search for novelty in development" (De Jong, 2006, p. 22). Positive versus normative views have emerged, and strictly economic against more holistic strategies have risen, and sometimes fallen again. Consequently, the development agenda continues to provide new and different angles in which we perceive development issues. In the past 10-15 years, a whole range of concepts has become embedded within this development agenda focusing on (among others) democratisation, popular participation, civil society and good governance. These concepts, which by no means are new within development thinking, can be linked to the wider theoretical background of alternative development as it gained popularity during the 1990s. By that time, it was believed that by looking beyond economic performance, and by creating a more holistic view of development, development would come from 'below'; from the community itself. The alternative development paradigm is therefore linked to the ever so popular term of 'bottom-up development', which believes that poverty can only be solved by the poor themselves through small, local initiatives (Parnwell, 2002, pp. 114-115). Bottom-up development thus refers to an intrinsic process, in which the power to overcome the problem (i.e. poverty) lies with those who were previously seen as the victims of the same problem (i.e. the poor). Alternative development, as the name already indicates, claims to look at development issues from a different alternative viewpoint than its predecessors. It does not, like the post-development paradigm with which it is sometimes confused, reject the possibility of the development process as a whole, but instead, rejects the idea of 'one universal solution to all problems' (Nederveen Pieterse, 2004, pp. 104-105). Rather, alternative development believes in the power of the locality, and grassroot-solutions against a set-back of local values and culture. Within this paradigm, notions like decentralisation, (paragraph 2.1) small-scale development initiatives such as Municipal International Cooperation, (paragraph 2.2) and good local governance (paragraph 2.3) almost flow naturally, as they all stipulate the importance of a local focus (Nijenhuis, 2006, p. 111). Hence, they are all three important to the conceptual framework underlying this research, as we will see in chapter 5. In the next three paragraphs a historical overview of these themes' place within the development debate, their various interpretations, and their perceived benefits and challenges will be discussed into more detail. In the last paragraph, 2.4, a short conclusion will be given and the way in which the different themes are connected to each other shall be described. The theories and themes presented here will also serve as the basis of the overall conclusion, in which the findings of the research will be compared with the academic debate.

2.1 Decentralisation

Nowadays, decentralisation is one of the most popular political and administrative reforms across the world, and developing countries form no exception to this trend. According to Lee and Gilbert, 63 out of 75 developing countries with a population of over 5 million were actively pursuing governmental reform policies in 1999 (Helmsing, 2002, p. 317). And not only developing countries seem to expect great things from decentralisation; in the academic world too the relationship between

decentralisation, development and poverty alleviation has been widely discussed (Bontenbal, 2008, p. 2). But what exactly is decentralisation, and what are the pros and cons of decentralised reform programmes? In what follows, an overview of the different academic viewpoints surrounding the concept of decentralisation shall be discussed.

Decentralisation can be implemented in various shapes, sizes and with different goals. When looking back at the past three decades, we can say that every new decade has brought us a new viewpoint on the matter. In the 1980s, decentralised reforms were mainly associated with increased (economic) efficiency in terms of service delivery, a view which can be linked to the by then ruling neo-liberal paradigm in which the economic advantages mattered most. In the 1990s, democratisation and good governance became the new buzzwords in the light of 'bottom-up' development. By then, it was believed that decentralisation and democratisation would go hand in hand, expressing and fulfilling the needs of the local population in the most efficient way (Nijenhuis, 2006, p. 113). Since the beginning of the new millennium, the goal of decentralisation has switched once more, this time to empowerment of previously marginalised groups and the expression of viewpoints of what has been referred to as 'alternative' development, in which the values and perceptions of the community itself should be central (Crawford & Hartmann, 2008, pp. 12-13; Reddy, 1999, p. 13). The idea of democratisation, however, has prevailed within the development debate, as it is believed that through representation and participation in local governance matters, communities are able to achieve development themselves (Lange, 2008, p. 1123). Consequently, in the past decade, the call for decentralisation has increased significantly on the development agenda, due to the perceived advantages of decentralisation which are not only mentioned by donors, but also by civil society and by governments themselves (Crawford & Hartmann, 2009, p. 7).

Although no consensus has been reached yet on the exact definition of decentralisation, most scholars do agree on a number characteristics which are central to the process; they perceive decentralisation as a transfer of power, responsibilities and finances from one government level to a another, lower level (Crawford & Hartmann, 2008, p. 7; Nijenhuis, 2006, p. 111)[1]. In addition, they also agree that due to the extent in which these characteristics are present, decentralisation can take up different forms. The first type, administrative decentralisation concerns a mere transfer of responsibilities from the central government to regional or Local Government Authorities. This administrative type of decentralisation can then be further divided into *deconcentration*, which is considered the most 'limited' type of decentralisation as it simply entails a spatial relocation of decision making. Within deconcentration, which mainly occurs in unitary states, central government institutions do not really transfer any political power, but rather, they establish centralist institutions in different localities, from where central government employees operate. A second type of administrative decentralisation is that of *delegation*, entailing a transfer of responsibilities to semi-autonomous local authorities, thus taking the relocation of responsibilities one step further (Gaventa, 2002, p. 5). Another form of decentralisation, sometimes referred to as *devolution* or democratic decentralisation, goes beyond the administrative notion, as it not only transfers responsibilities to lower levels of government, but also decision making and policy making powers, making the lower levels more autonomous in their actions

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[1] For a comparison between different definitions of decentralisation used in this research, please refer to appendix 11.1.

(Crawford & Hartmann, 2008, p. 9). Devolution can be seen as the most extensive type of decentralisation, as it concerns a more holistic transfer of responsibilities, whereby citizens and their representatives are supposed to participate in the decision making process as well (Gaventa, 2002, p. 5; Lange, 2008, p. 1127). A third, although sometimes contested type, is that of fiscal decentralisation, entailing lower levels of government to have authority and autonomy over their budgets and being able to take their own financial decisions (Crawford & Hartmann, 2008, p. 9; Nijenhuis, 2006, pp. 111-112). However, it remains to be questioned whether this truly is a separate form of decentralisation, or whether it can be perceived as intrinsic to the previous two types. In practice, fiscal decentralisation is often translated to a redistribution of resources from the central to the local level, which is by no means equal to actual fiscal autonomy. Only when lower levels of government have true autonomy over their budget and how to spend it can we speak of fiscal decentralisation (Bontenbal & van Lindert, 2006, p. 303; Crawford & Hartmann, 2008, p. 9). Finally, the fourth type of decentralisation is determined by the recipient whom the power is transferred to, rather than focusing on the amount or extent of power actually relocated. Based on this, decentralisation can be distinguished as sharing power between different levels of the same organisation (*vertical decentralisation*) and between internal and external actors of parallel organisations (horizontal decentralisation, sometimes denominated as *privatisation*) (Liviga & Mfunda, 1999, pp. 238-239; Reddy, 1999, p. 16).

Advocates of decentralisation often point to a number of perceived advantages, which are linked with ideas like democratisation, development, and poverty reduction, making it a desired policy for developing countries. First of all, and mentioned most often, is the belief that through governmental reform, service delivery on a local scale can become more efficient and cost-effective, as local governments are better able to respond to local needs (Bontenbal & van Lindert, 2006, p. 303; Harrison, 2008, p. 171). In other words, local governments have an increased responsiveness to the community when compared with central governments (Bontenbal & van Lindert, 2008, p. 469) and thus are better able to adapt to the wants and needs of the local population (Mmuya & Lemoyan, 2008, p. 7; Reddy, 1999, pp. 17-18). Secondly, decentralisation is supposed to bring the government 'closer to the people', which is perceived as a prerequisite for participatory governance (Bontenbal, 2008, p. 1; Harrison, 2008, p. 171). Consequently, decentralisation enhances participation in that communities have more influence in local affairs and thus are able to speak up (Bontenbal & van Lindert, 2008, p. 469; Reddy, 1999, pp. 17-18). And this brings us back to the notion of democratisation; through decentralisation, the majority of the poor is included in development issues and gets a 'voice' in the process, empowering their own development, and possibly the achievement of poverty reduction (Crawford & Hartmann, 2008, p. 8; Liviga & Mfunda, 1999, p. 240).

As positive and promising as this all may sound, there are some constraints to the implementation of decentralisation policies, which in the end could hamper their effect. Therefore, decentralisation is not possible in every context, and careful considerations need to be made, taking into account a number of preconditions. First and foremost, a national legal framework is required; this is an important point which sometimes is overseen by governments wanting to reform, leading to an impasse in which it is not clear where and at which governmental level the judiciary and executive power lies. Only through the formulation of clear rules and by including possible decentralisation policies and programmes in the national constitution can such problems be prevented (Crawford & Hartmann, 2008, pp. 14-

16; Reddy, 1999, p. 11). Another obstacle that needs to be overcome concerns that of political will; it is very well possible that among the central government the wish to decentralise may not be present, which could result in a struggle for power between central and lower levels of government (van Dijk, 2008, p. 165; Mmuya & Lemoyan, 2008, p. 3). National support of decentralisation policies is required in order to prevent such power struggles. These first two constraints can be linked to the necessary preconditions at the national level.

At the local level too, some requirements need to be taken into account prior to the implementation of reform programmes; in the first place, LGAs need to have sufficient capacity to deal with their redefined and reformed activities within the new scheme. Too often, it occurs that LGAs lack the capacities and experience necessary for successful and efficient decentralisation, which could lead to an impasse. Especially the inability to deliver certain social services at the local level is seen as an important impediment (Mmuya & Lemoyan, 2008, p. 4). Paradoxically, the delivery of effective and efficient services by LGAs is used as an argument for the implementation of decentralisation in the first place. But all too often, LGAs turn out to be insufficiently capacitated to deal with these issues. The final consideration lies at the side of civil society, as the population needs to be willing to participate in order for decentralisation to truly connect LGAs with the community. When the participation rate is insufficient, decentralisation becomes more supply-driven rather than demand driven, which can enlarge the distance between the government and the population. In such cases, one of the biggest perceived advantages of decentralisation actually becomes a constraint (Crawford & Hartmann, 2008, pp. 14-16).

Although supporters of decentralisation often point to the 'pro-poor advantages' of the process, the relationship between decentralisation and poverty reduction is a debated one. Recent studies have indicated that this perceived connection is based on premature and unfounded conclusions; it was found that a clear link between poverty and decentralisation seems to be non-existent, or, in the case of Sub-Saharan Africa, even a negative relationship. Put differently, decentralisation in Africa has actually led to increased poverty, instead of being beneficial to the continent's poor (Crawford & Hartmann, 2008, pp. 17-19). Moreover, not only can decentralisation have a negative impact on poverty reduction, but it can also seriously damage the political and social situation. For example, new conflicts may arise as regions may discover the possibility of complete authority from the national government or the idea that some regions are favoured over others. At the same time, existing (local) conflicts can intensify as the loyalty towards a central government is less obvious (Crawford & Hartmann, 2008, p. 23). And this is not where the bad news ends. Beside these constraints there are other disadvantages to decentralisation, which not only hamper the implementation, but also the results of decentralisation. Most obviously, there are a lot of (extra) costs to decentralisation processes, in terms of financial and human resources, but also when talking about the equipment and materials needed (Reddy, 1999, p. 19). The fact that decentralisation can lead to increased human capacities is often applauded, while the financial side tends to be overlooked, which gives decentralisation an overly positive image. Furthermore, related to the earlier mentioned required legal framework, is the risk that after decentralisation, the local government institutions are taken over by local elites. Thus although bringing the government 'closer' to the people may have its advantages, the proximity of government institutions also allows for more elite capture (Crawford & Hartmann, 2008, pp. 14-16; Mmuya & Lemoyan, 2008, p. 2). In such a case, decentralisation could actually lead to increased levels of

corruption and decreased efficiency. Finally, although democratisation is often viewed as a logical outcome of decentralisation, it is not correct to expect that through the implementation of the latter, the other will automatically follow. Decentralisation can also be implemented in strong autocratic regimes, and not all democracies can handle decentralisation just as easy (Reddy, 1999, pp. 20-21). The same goes for the achievement good governance, which, although connected to decentralisation, requires more effort rather than transferring power and authority to lower level governments (Gaventa, 2002, p. 5). Thus, while both donors and developing countries tend to point to the benefits of decentralisation, there are some conditions to its successful implementation, and, what is more, even quite a lot of challenges impeding a successful outcome. Rather than simply implementing decentralisation policies and waiting for poverty reduction and development to follow, governments should take into account these considerations, because there is a whole lot more to it than merely transferring power.

2.2   Municipal International Cooperation

In the previous paragraph it was highlighted that nowadays, many developing countries have applied decentralisation policies, whereby power, responsibilities and finances have been transferred to lower levels of government. Consequently, local governments have become an important new group of actors within the global arena, both in the North and in the South. Coinciding with these waves of decentralisation in the late 1980s and early 1990s, was the search for new development partners (Hafteck, 2003, p. 338; UNHABITAT, 2001, p. 5). The "old boys' network" of big NGOs had proved to be less efficient and effective than previously assumed, and both developed and developing countries started to look for new agents for small scale local projects. In the end, they found a suitable partner in local governments, who turned out to have a "comparative advantage over NGOs" with their expertise on local issues, familiarity with medium-term planning, budgeting, and citizen participation and their ability to act independently. Moreover, many of them already had gained some international experience due to friendship bonds with foreign municipalities (Hafteck, 2003, p. 338). All of this has resulted in what nowadays is known as decentralised development cooperation, in which local governments have gotten an important role which can no longer be ignored by development scholars, or by development practitioners (Bontenbal & van Lindert, 2006, p. 302). What is more, this paradigm shift towards decentralising development cooperation and the resulting bigger and more prominent role for cities and municipalities within the development debate, has caused some scholars even to speak of "the global push on the part of municipalities" and "local activism at the global level" (Hewitt, 1999, p. 436).

It is widely agreed that the rise of cities and municipalities as development agents started somewhere in the 1980s (Bontenbal & van Lindert, 2006, pp. 304-305; UNHABITAT, 2001, p. 5). However, they had entered the development arena already prior to this, in the aftermath of WWII when friendship ties between European cities and their British and American counterparts were established out of solidarity (Hewitt, 1999, p. 435). Over the years, the goal of these 'city twinnings' has changed from (emergency) aid delivery to the facilitation of long-lasting friendship bonds aimed at exchanging practices between cities (Bontenbal & van Lindert, 2006, p. 305). What is more, various organisations have been established, such as the US Sister Cities International (1967), the World Associations of Cities and Local Authorities Coordination (WACLAC – 1996), and the UN partner United Cities and Local Governments (UCLG – 2004), and important events have taken place, such as the UNHABITAT II Istanbul City Summit (1996), drawing further attention to local

governments and their international ties (Bontenbal & van Lindert, 2006, pp. 309-310). Today, according to the UCLG, an estimated 70% of the world's cities is active in partnerships with foreign counterparts (Bontenbal & van Lindert, 2008, p. 467).

Although this international cooperation between municipalities has become an important instrument of the previously mentioned decentralised development movement, it was only recently that it gained attention within the academic debate. Consequently, no consensus has been reached yet on the exact name of the phenomenon[2], nor is there one and unanimously agreed upon definition of the term. UNHABITAT, for example, describes MIC (or C2C) as "all possible forms of relationship between local authorities at any level in two or more countries which are collaborating together over matters of mutual interest, whether with or without external support" (UNHABITAT & UTO, 2001, p. 6), whereas the World Bank prefer to talk about "a formal partnership between local authorities in different countries, who engage in a programme of exchange and collaboration aimed at improving the social and economic circumstances of their respective communities and enhancing the skills and competence of the partners involved" (Hafteck, 2003, p. 335). However, although no official definition exists, the ones mentioned above and the many others which have been circulating over the past years do have some common characteristics; they require some form of partnership between local or regional governments, they point to the overall goal of sustainable development at the local level, they tend to include a notion of territory and they see the participation of civil society as a necessary condition (Cremer, de Bruin & Dupuis, 2001, p. 391; Hafteck, 2003, p. 336). In practice this has been translated to longstanding partnerships between Northern and Southern municipalities, focused on exchanging knowledge and expertise in order to improve their mutual institutional performance, public service delivery and civil society empowerment (Bontenbal & van Lindert, 2008, p. 465). Added to this are certain other features which differentiate MIC from the more 'traditional form" of multilateral development cooperation, such as the emphasis on the peer to peer approach between the different partners, its longer time span, the high level of involvement of the 'general public' and the incorporation of private initiatives such as non-governmental friendship bonds between municipalities (Bontenbal & van Lindert, 2008, p. 473; Hafteck, 2003, p. 336).

The definition of MIC used in this research is based on the total sum of the characteristics mentioned above, and was first introduced by Hafteck (2003), who believed that MIC "consists in substantial collaborative relationships between sub-national governments from different countries, aiming at sustainable local development, implying some form of exchange or support carried out by these institutions or other locally based actors" (p. 336). The latter point (that of other locally based actors) is of particular interest, as the other definitions of UNHABITAT and the World Bank tend to overlook the inclusion and participation of non-governmental actors such civil society within MIC programmes. Hafteck (2003), however, is very keen on this; in his often cited article on decentralised cooperation within the broader development debate, he stipulates the importance of including civil society in MIC programmes. He, and other scholars with him, believe that MIC should focus on two 'pillars'; the support of local government authorities through

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[2] Next to Municipal International Cooperation, the concept is also referred to as city-to-city cooperation (C2C), town twinning, municipal partnership, decentralised cooperation, city partnership or networks (Bontenbal & van Lindert, 2009, p. 131). Since the cooperation described in this research takes place with partners situated at the municipal level, the term Municipal International Cooperation is used, although other names and notions would have been possible too.

capacity building and the empowerment of civil society through increasing participation (Evans, 2009, p. 142; Hafteck, 2003, p. 336).

This brings us to one of the most critical points of MIC, as successful linking between municipalities does not only focus on the strengthening of local government institutions, but also on increasing citizen participation (Bontenbal & van Lindert, 2006, pp. 310-311). Earlier it was argued that involvement of the population through citizen participation is important to decentralisation, as it allows for service delivery to become truly demand driven. Moreover, in order to talk about a responsive governmental apparatus (of which the importance will be further stressed in the next paragraph), LGAs need 'something to respond to'. In other words, citizen participation is essential to effective and efficiently operating government authorities. However, this community wide participation has proven to be rather difficult to achieve, for a number of reasons: first of all, the population needs to be aware that they can participate; secondly, they need to be willing to do so; and thirdly, measuring citizen participation is rather difficult (Bontenbal & van Lindert, 2008, p. 476). Institutional strengthening on the other hand, can be more easily achieved, e.g. through the training of staff in the Southern municipalities, by providing assistance in the improvement of management structures, and the support of implementing of legal and constitutional reforms (Bontenbal, 2008, p. 2).

In order to reach the two objectives of increasing citizen participation and strengthening local government institutions through MIC, there are few conditions required. First of all, and just like with decentralisation, sufficient political will to cooperate also needs to be present, and secondly, an ample legal framework in the form of clear objectives, work plans and expected outcomes, is required. Finally, both partners should possess a broad sense of mutual understanding, trust and respect for each other, in order to make their cooperation a success. When all these conditions are taken into account, MIC can lead to 'hard' results such as exchange of knowledge, skills and expertise and sometimes even provision of physical resources, and to 'soft' results such as an increased organisational confidence and better understanding of problems among the partners (Bontenbal & van Lindert, 2006, pp. 310-312). In the end, all these combined benefits are to lead to an effective state and a participating civic society which jointly are able to alleviate poverty (Bontenbal, 2008, p. 2).

Although this all might sound very optimistic, it should not be forgotten that there are some challenges and sometimes even negative outcomes to MIC as well. First of all, due to the fact that MIC programmes often take place in countries located at different sides of the globe, the intercultural differences might lead to misunderstandings and, in the worst case possible, actually deter the relation between them. Related to this is the fact that national and local interests may not always be the same, thus running the risk of a confrontation between the central government and LGAs, which then, as a result, could lead to the undermining of the credibility of the national state (Hewitt, 1999, pp. 437-438). Political change and staff turnover among central actors are other threats to the sustainability of the programme, as MIC remains rather dependent of the 'goodwill' of certain key actors like mayors, programme coordinators, and such (Bontenbal & van Lindert, 2006, p. 312). Moreover, the effectiveness and efficiency of local authorities is sometimes questioned, especially in the case of a strong and far-reaching national government which could hamper the implementation of MIC programmes (Cremer, de Bruin & Dupuis, 2001, p. 394). Next to this is the problem with ownership of the development strategy; who decides what is best? Of course, theoretically, the

assistance should always be demand driven, but in practice, this is not always how it works. In some cases, the 'donor' municipality does what it perceives to be best, and on top of this, donor alignment between different partner cities may result difficult to reach as well (Bontenbal, 2009, p. 101). It should be clear that in order for a MIC initiative to be truly successful, a lot of considerations need to be taken into account and a lot of obstacles need to be overcome.

2.3   Good local governance

In their article on city to city cooperation and urban governance, Bontenbal & van Lindert (2008) point out that there is a strong connection between Municipal International Cooperation, development, and the idea of good, decentralised, democratic governance (p. 468). Decentralisation, as previously explained, can bring the government and its population closer to one another, which, among others, allows for improved service delivery, and in the end, increased levels of development. However, although Nijenhuis (2006) alludes to the fact that good local governance is often seen as a desired outcome of political decentralisation (p. 113), this does not mean that implementing decentralisation equals the achievement of good governance. Because, bringing the government closer to its people is not a one-way movement coming from the government alone. Rather, it is a mutual process, in which the local government authorities reach out to civil society, while at the same time civil society is brought closer to governmental institutions, mainly through participation. In the end, this two-way exchange of ideas and views between the government and its citizenry should lead to good, or perhaps even better, local governance[3] (Bontenbal, 2008, p. 2). Or, as Bontenbal & van Lindert phrased it: "in order to achieve good, participatory local governance, people and institutions need to be brought together" (Bontenbal & van Lindert, 2008, p. 469). Good governance has taken up a central role within current development thinking, although it remains a heavily disputed topic on which no consensus has been reached thus far. Yet, although governance is sometimes used interchangeably with the act of governing, most scholars agree that governance goes beyond this, for it does not only include governmental institutions, but also consists of other, non-governmental public institutions, like civil society (Bøås in: Weiss, 2000, p. 800; Grindle, 2004). Good local governance then, entails the improvement of these two actors. And this strengthening of local government institutions combined with enhancing public participation, brings us back to the notion of MIC; which, as was explained in the previous paragraph, has exactly this aim. It is for these reasons, although not exclusively, that local governance in general, and good local governance more specifically, is perceived as the third and final central theme of this research.

In the early 1980s the terms 'governance' and more specifically, 'good governance', made their entrance into the development debate (Weiss, 2000, p. 796). During that decade, it was mainly considered an important conditionality which set the stage for economic growth, the central idea of the by then ruling neo-liberalist development paradigm (Nijenhuis, 2006, p. 113). By then, it was believed that good governance entailed a dismantled state which tried to interfere with the economy as little as possible (Weiss, 2000, p. 803). Later, in the 1990s, more emphasis was placed on the quality of governance and its relation with democracy. Yet the Washington consensus and several bilateral donors started to impose good governance as a

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[3] Related to the popularity of decentralisation policies, the dimension of locality was added to this debate, making way for scholars to talk about good *local* governance. Good local governance is sees as the missing link between the state and civil society; through partnership, dialogue and consultation, these local actors are brought together (van Klinken, 2003, p. 73).

condition for loans and development assistance, especially in the case of Sub-Saharan Africa (van Klinken, 2003, p. 71). Today, the debate surrounding good governance focuses more on an active role of the state, something which was considered almost impossible 10-20 years ago. However, this does necessarily entail an overactive state, but rather, it refers to a government which is more 'appropriately active' in its aim to achieve development (Weiss, 2000, pp. 804-805). Thus, rather than describing current processes such as decentralisation and projects like Municipal International Cooperation in a positive way, the academic debate on good governance is one of visions and of what 'should be'. Therefore, it is often described as normative and subjective, for everyone seems to have his or her own vision of what governance should comprise of, and whether this can be considered good or bad (Bontenbal & van Lindert, 2008, p. 469).

As a consequence of this normative debate, the definition and focus of good governance differs per author. Gaventa (2001), for example, highlights the idea of interaction between civil society and governmental institutions. He perceives good governance as bringing together these two actors and strengthening their partnership (Bontenbal & van Lindert, 2008, p. 469). Former UN secretary Kofi Annan places more emphasis on the human or humanitarian side of governance, by saying that "good governance is ensuring respect for human rights and the rule of law; strengthening democracy; promoting transparency and capacity in public administration" (Weiss, 2000, p. 797). The World Bank starts out from the idea of 'bad governance, which, according to the international financial institutions, constitutes of a personalisation of power, ignoring human rights, the widespread presence of corruption and an unaccountable state. Good governance, in turn, is seen as the exact opposite of this (Bøås in: Weiss, 2000, p. 801). However, no matter how good governance is defined, there are at least three common characteristics which can be pointed out. The first concerns the idea to citizen participation, the second characteristic of good governance is that of state responsiveness, and the third and final element links up the previous two elements through the notion of (mutual) accountability (Bontenbal & van Lindert, 2008, p. 469). Thus, good governance can be seen as the extent to which a) civil society is able to participate within local decision making; b) the level to which the government is capable to react to the wants and needs of the population; and c) the availability of power mechanisms allowing civil society to ensure that the government undertakes appropriate actions.

Citizen participation, the first element of the 'good governance equation', refers to the ability of civil society to contribute to and be involved in local decision making and development programmes, the ability to enjoy the benefits and outputs of these programmes and the ability to control and evaluate the results (Bontenbal, 2008; UNHABITAT, 2004, p. 22). Although often pointed out as a privilege or right, civic participation can also be seen as a responsibility, for it is essential to the idea of democratic government institutions. Without citizens participating in local decision making and without them expressing their views and raising their voice, it becomes impossible for LGAs to know what is needed for the achievement of sustainable development (Weiss, 2000, p. 804). Decentralisation can be seen as one crucial condition which allows citizens to participate in local decision making processes. For example, Reddy (1999), argues that the level of participation increases as the government gets closer to its population, pointing to the positive relationship between decentralisation and civic participation (Reddy, 1999, p. 14). However, decentralisation is by no means the only condition, for the participation rate of the citizens also depends on the way the society is organised. Only through collective

participation can citizens influence local decision making, pointing to the need of a strong civic and social cohesion (Nijenhuis, 2006, p. 114). Related to this is the second element of state responsiveness, which measures the extent to which local government institutions are willing and able to react to the wants and needs from the community (Bontenbal, 2008, p. 7). In other words, state responsiveness measures whether (local) governments are able to think in terms of governance by including the population as well. This responsiveness is thus an expression of the capacities of LGAs to adapt their different tasks such as service provision, municipal planning and financial management to the input they received through citizen participation (Mmuya & Lemoyan, 2008, p. 2).

The final and third element of good governance, accountability, refers in its most general sense to the "relationship between a bearer of a right or a legitimate claim and the agents or agencies responsible for fulfilling or respecting that right" (Lawson & Rakner, 2005, p. 9). In the case of good local governance, it entails a two-way power structure between the state and civil society in which the latter has the right to hold former accountable for its actions and decisions taken. Through accountability, a level of trust and confidence among the different stakeholders is created, through which efficiency of both sides of the relationship can be maximised (Bontenbal & van Lindert, 2008, p. 469; Newell, Wheeler & Dunn, 2006). Therefore, accountability can be seen as the combining factor of the previous two elements; it is a mechanism through which the participation of civil society and the responsiveness of the state can be ensured as it implies the possibility to provide insight into certain processes and to make them more comprehensible by enhancing the level of control of and participation in those processes.

According to Lawson & Rakner (2005), accountability can be seen as a process composed of three different elements; transparency, answerability and controllability (pp. 10-11). Transparency refers to the right of getting relevant, timely and reliable information, allowing civil society to get (more) insight into the decisions and actions taken by LGAs. LGAs are required to respect this right by providing this information, preferably on a regular basis. Transparency, however, is not only a matter of quantity, i.e. of LGAs providing 'enough' information, as the general public should also be able to understand this information. Hence, the contents and the format (thus, the quality) of this information matters too. When such information is not presented in a clear and comprehensible way, we can talk of 'elite capture'. Elite capture refers to the idea that by making access to information hard, and stressing the complexities and difficulties, LGAs can try stop the population asking questions and claim their right for transparent information (Hakikazi Catalyst, REPOA & TGNP, no date, p. 11 & p. 20). This issue brings us to the second element of accountability, because when the quality of the information provided is insufficient, the community has the right to ask for an explanation which then needs to be answered by the LGAs (answerability). The LGAs, in return, have the responsibility to answer these questions, for they are being held accountable for their activities. However, this is not where the accountability process ends, as it goes beyond a mere game of 'Q & A'. In the end, action needs to be undertaken still. Therefore, the third element of enforceability is also important, as it refers to the fact that civil society has the right to ensure that action is taken by the LGAs. This element is probably hardest to realise, as it suggests that the community possesses the power to do so, and that mechanisms to back up this certainty are available. This element is thus based on the requisite that civil society operates in a collective way (i.e. when the population is sufficiently organised to stand up) and that there are adequate control mechanisms available to ensure action is undertaken. Accountability, therefore,

"shapes people's ability to realise their rights"; civil society has the right to transparent information, the right to get its questions answered and the right to control the actions and decisions of their government authorities (Newell, Wheeler & Dunn, 2006). These rights, however, depend on the level to which the LGAs take their responsibilities; they have the responsibility to provide transparent information, the responsibility to answer the questions posed by civil society and the responsibility to undertake action when asked to do so. If this vulnerable power balance is upset, accountability becomes a hollow concept, filled with ideas and promises of what 'should be', rather than what is.

When returning to the concept of good local governance, it thus becomes clear that not only a strong and willing local government is required, but that also a participating and well organised civil society is imperative for achieving development. However, whether this mutual interaction can be perceived as 'good' remains difficult to say, as up to date no consensus has been reached on what exactly constitutes good governance; everyone seems to have his or own vision of the term. Nevertheless, (and perhaps paradoxically enough) both Northern donors and international institutions like the UNDP and the World Bank, continue to assess developing countries on the level of 'good governance' they have achieved. The UNDP, for example, tries to define and catalogue the characteristics of good governance in its annual Human Development Reports, by ranking countries based on their level of good governance (Weiss, 2000, p. 802). The World Bank also tries to impose its view on the concept by making a list in its World Development reports of what 'should be done' in order to achieve good governance (Grindle, 2004, p. 527)[4]. This has caused authors like Grindle (2004) to state that "getting good governance is extraordinarily difficult" (p. 541). Rather than bickering on the definition of what is good and what isn't, he suggests that both development thinkers and development actors settle their mind and opt for something which he calls *good enough governance*; "a condition of minimally acceptable government performance and civil society engagement that does not significantly hinder economic and political development and that permits poverty reduction initiatives to go forward" (Grindle, 2004, p. 526). Only then, he argues, can the concept of good governance contribute to development.

2.4 Concluding remarks

In the introduction it was explained that the current development paradigm places emphasis on small-scale, participatory, bottom-up initiatives. The three themes discussed in this chapter are all connected, in one way or another, to each other and to the overall paradigm of alternative development. First of all, there is the idea that by transferring power, responsibilities and resources to lower levels of the government, decentralisation can contribute to development as it brings the government 'closer to the people' (Bontenbal, 2008, p. 1). Consequently, decentralisation, as explained in paragraph 2.1, allows for a better representation of the wants and needs of local communities (Nijenhuis, 2006, p. 111). Moreover, as a result of decentralisation, Local Government Authorities (LGAs) have gotten a bigger role within the development process, as they have taken over certain roles and responsibilities previously undertaken by the national government. This growing role of local governments within the development debate has been emphasised by

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[4] In the 1997 World Development report, this list included a total number of 45 different aspects. Five years later, in 2002, this had grown to an impressive 116 requirements necessary for the achievement of good governance (Grindle, 2004, p. 527).

various important actors, such as the World Bank with its strategy for Urban and Local Government in 1999 (Van Lindert, 2006, p. 60). What is more, in a world in which borders are fading and globalisation becomes the trend, LGAs have also stretched their realm into international cooperation, as cities and municipalities have made their entrance into the international development arena. An example of this is Municipal International Cooperation (MIC), through which, as discussed in the second paragraph (2.2), local institutions can be strengthened on the one side, while (simultaneously) promoting and increasing the participation of civic society, which should result in improved links between both sides and, in the long run, in poverty alleviation (Bontenbal, 2008, p. 7). Thus, through MIC, the perceived benefits of decentralisation on LGAs and civil society can be closely assessed. This link between (local) governments and civil society, in turn, formed the basis of the third theme discussed in this theoretical framework, namely good governance. In paragraph 2.3, some insight into the debate surrounding good governance was given, and once more, the importance of including civil society in development initiatives was stipulated. There, it was shown that by cooperating, LGAs and civil society have the capacity to influence the development process in a way which comes down to the equation of $1 + 1 = 3$, referring to the fact that the sum of both parts is more than the individual parts themselves (Bontenbal, 2008). In the end, all themes presented in this framework are interrelated and they are all perceived to contribute, either directly or indirectly, to the final goal of poverty reduction.

3. Contextual framework

Now that the academic debate surrounding certain themes such as decentralisation, Municipal International Cooperation (MIC) and good local governance has been discussed, it is time to point out their relevance for this research by placing them within the context of Tanzania. To this end, an introduction to Tanzania's national context will be given in paragraph 3.1 in which the country's characteristics and relevant national strategies will be shortly discussed. After this, an overview of Tanzania's recent history will be given in paragraph 3.2, whereby special attention is paid to the complex history of decentralisation in this East African country. In this part both previous decentralisation schemes as well the current local government programme will be explained, whereby the biggest differences between earlier attempts and the current Local Government Reform Programme (LGRP) shall be pointed out. In paragraph 3.3 then, the outcome of Tanzania's decentralisation scheme is shown, whereby the different LGA levels are highlighted. More specific details of this structure will be given in chapter 6, which presents the research's findings concerning LGA structures. Finally, in paragraph 3.4, the various challenges and problems which have arisen as a result of the implementation of the LGRP are discussed. After this overview of Tanzania's national structure, the regional context will be discussed in the next chapter, 4.

3.1 National context

Located in Eastern Africa, bordering the Indian Ocean and surrounded by Kenya, Uganda, Rwanda, Burundi, The Democratic Republic of the Congo, Zambia, Malawi and Mozambique, lies Tanzania, a country which is home to over 41 million people belonging to about 130 different tribes. Of those 41 million people almost 80% is employed within the agricultural sector, automatically making it the country's largest and main sector. Yet paradoxically, the primary sector only accounts for 40% of the total GDP, causing Tanzania to be among the poorest ten percent of the world's economies (CIA, 2009). However, national income does not say it all, which is the reason why

Figure 3.1: Map of Tanzania.

Source: Wikimedia Commons, 2009.

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the UNDP Human Development Index does also take into account other dimensions related to "human well-being", such as life expectancy at birth, (55.0 years – rank 150th), adult literacy rate (72.3% - rank 111th), combined gross enrolment rate (57.3% - rank 143rd) and estimated GDP per capita (in PPP) ($1,208 – rank 157th)[5], bringing Tanzania to a position within the lower ranks of the 'medium Human Development' category, ranking 151st out of 182 in 2007 (UNDP, 2009). What is more, Tanzania scores even better when these numbers are compared with those of other Sub-Saharan African countries, of which only a few score within the same category and the remaining bulk can be placed within the bottom category of 'low Human Development'. Not only in comparison with other countries is Tanzania's score remarkable, but also when looking at the developments over time a considerable improvement is shown by a solid GDP growth rate of about 7%, and life expectancy going up from 47.6 years in 1970 to 55 years in 2009 (CIA, 2009; Policy Forum, 2009, p. 1; UNDP, 2009).

Nevertheless, although these numbers and growth rates might sound promising, and while the IMF and World Bank praise Tanzania for its strong economic growth, it remains a fact that up till today Tanzania continues to struggle with its poverty. And although some poverty reduction[6] has been achieved during the past decade, the actual number of people living below the poverty line has only increased by 1.3 million between 2001 and 2007 (Policy Forum, 2009, pp. 1-3). Consequently, the Tanzanian government and its allies have made poverty reduction their first and foremost priority, something which is reflected in the various national and international policies and strategies aiming to increase development by combating poverty and stimulating growth. At the national level there are two strategies worth mentioning; *Vision 2025* and the *National Strategy for Growth and Reduction of Poverty 2005-2010 (NSGRP)*, perhaps better known by its Swahili name of *Mkakati wa Kukuza Uchumi na Kupunguza Umaskini Tanzania (MKUKUTA).* The first was formulated by the Government and the Planning Commission in 1995 and sets a long-term developmental target for the year 2025, focused around the quality of life of its citizens, good governance and rule of law by its leaders and a strong economy which is able to compete on a global scale. With these targets achieved, Tanzania should become a "middle income country with a high level of human development" by the year 2025 (The United Republic of Tanzania, 1995).

To this end, all Tanzanians should jointly strive for the following five attributes:
1. High quality livelihood
2. Peace, stability and unity
3. Good governance
4. A well educated and learning society
5. A competitive economy capable of producing sustainable growth and shared benefits (The United Republic of Tanzania, 1995).

As well intentioned as *Vision 2025* may be, it is often criticized for being simply a reformulation of the 1967 Arusha Declaration, for being over-ambitious, and for being too much donor driven (Policy Forum, 2009). Linked to the targets of *Vision*

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[5] Note that the estimates for the Tanzanian GDP per capita in PPP vary a great deal; according to various sources the amount is somewhere between $730 (UN MDG monitor) and $1300 (CIA factbook). This difference can be explained by different base years, corrections and data revisions. In this case, the UNDP score is used, which measures the GDP per capita in PPP based on 2007 data.

[6] In this case, poverty is measured according to the poverty line as estimated by the National Bureau of Statistics (NSB) of Tanzania, which has set the national poverty line for 2007 at TZS 13,998 per 28 days or TZS 500 per person per day (Policy Forum, 2009, p. 3).

2025, but with a more practical approach is the *NSGRP* or *MKUKUTA*, which is a follow up of the 2000 *Poverty Reduction Strategy Paper* written for the World Bank and IMF (MKUKUTA, 2007). MKUKUTA too is formed around three clusters of indicators; (economic) growth and reduction of poverty; improvement of the quality of life and social well-being; and governance and accountability (MKUKUTA, 2007). The report stipulates that although Tanzania's economic context (the first cluster of indicators) has been improving over the past decade, hardly any gains in the education and health sector have been made. Even more, the report predicts that neither its own objectives nor the other MDG targets for essential issues like clean water and sanitation shall be reached in the years to come. The quality of life (the second cluster), as the report concludes, is also still lagging behind (MKUKUTA, 2007, p. 121). On the third cluster of indicators, the report states that especially in the field of fighting corruption, a lot of challenges remain, although the government accountability through publicly accessible information has improved slightly (MKUKUTA, 2007, p. 73). The importance of this third cluster is underpinned by the fact that an effective government and respect for the rule of law will positively influence the economic growth (the first cluster), whereas reduced levels of corruption are beneficial for the provision of services such as health and education (the second cluster). Good governance and government accountability are thus perceived as a precondition for the development of Tanzania, which is why this research focuses on those points. In the thematic chapter the positive connection between decentralisation and good governance and accountability was pointed out, which is why the next paragraph reviews decentralisation in Tanzania, after which the current status of accountability mechanisms at the LGA level will be discussed.

3.2   Historical context

In the past century Tanzania has been swung back and forth between various decentralisation attempts, which, alternated with periods of semi-decentralisation and even (re)centralisation, has resulted in a long and complex relation between central and local government institutions, as can be seen in table 3.1. Today, Tanzania is considered a pioneer in decentralisation in Sub-Saharan Africa, which is partly due to the formulation of the Local Government Reform Programme (LGRP)[7], which started in 1996 and is based on the idea of decentralisation by devolution (D-by-D) (van Dijk, 2008, pp. 154-155). With the introduction of the LGRP it seems that Tanzania has finally been able to successfully deal with decentralisation, and therefore, 1996 is often marked as an important mile-stone within the Tanzanian history. However, the various attempts prior to 1996 should not be forgotten as they all have contributed to the success of the LGRP, in one way or another.

Decentralisation until 1996

Decentralisation in Tanzania started as early as in 1926, with the establishment of the Native Authority Ordinance under British colonial rule. By setting up their nowadays well-known system of 'indirect rule', using local traditional chiefs, the British tried to minimize the possibility of local uprisings against the colonial rulers. Although this system was appreciated by local chiefs, their true legislative and executive powers remained limited, as the British colonial government continued to hold all governmental power, only allowing local chiefs to fulfil some administrative

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[7] Although the actual implementation of said programme started in 1999, it all began in 1996 with the design of the Reform Agenda (1996-2000). Another important year within this decentralisation process was 1998 when the Local Government Reform Policy paper was published (PMO-RALG, 2004).

tasks and to provide a small number of local services (Liviga & Mfunda, 1999, p. 241). Consequently, the true objectives of this type of colonial deconcentration were to appoint people in charge of providing (inferior) social services and infrastructural arrangements while making local chiefs believe that they were in charge, thus preventing rebellion (Gaventa, 2002, p. 7).

However, on December 9, 1961 the former British colony Tanganyika gained its independence from the British Empire, shortly followed by the island state of Zanzibar on December 19, 1963. The two nations united on April 26, 1964 to form the United Republic of Tanzania, after which the system of local chiefdoms was abolished as the newly installed government tried to get a grip on LGAs through a number of legal and administrative reforms. The supervision of LGAs was first moved to a separate ministry of local affairs, but later became part of the President's office in 1967. It took until 1972 to officially abolish LGAs, but they already had become obsolete and dysfunctional after the Arusha Declaration in 1967 in which the principles underlying the 'African path to socialism' were written down. This entailed the nationalisation of the private sector, making Tanzania a self-relying socialist country which was led by a strong Central Government (CG) (Gaventa, 2002, p. 4; van Klinken, 2003, p. 74). As a result, the central state became the one and only "vehicle for development" and any other form of self-organisation or independent local government bodies were abolished or even prohibited (Gaventa, 2002, p. 8).

The 1970s was a strange decade for Tanzania in terms of decentralisation. On paper, decentralisation was implemented through the 1972 'Decentralisation of Government Administration Act', but in practice, this lead to replacing the local government bodies with organisations which were completely dominated by the CG (van Dijk, 2008, p. 149; Pallotti, 2008, p. 225). President Nyerere made participation the national buzzword, and put special emphasis on the development of rural areas through the creation of direct linkages between the CG and local institutions (Gaventa, 2002, p. 4). By forcing the population to move to artificially created *Ujamaa* (Swahili for 'community') villages and the simultaneous abolition of urban areas, Nyerere wanted to create a completely self-sustainable state with little internal differences in terms of income. Officially, this structure was to lead to *madaraka mikoani*, which is Swahili for 'power to the regions', but in reality it merely was a deconcentration of functions previously performed by the CG. However, it must be admitted that through the creation of village councils and village assemblies some form of popular participation was possible, even though these councils were being supervised by and accountable to the Ministry of Local Government (Gaventa, 2002, p. 8). Nevertheless, instead of having LGAs which represented the Tanzanian population and its needs, appointed CG technocrats still took all decisions on the local level, which completely distorted the idea of decentralised democracy. Within this framework of deconcentration, local actors only mattered if they added anything to the national development goals of self-reliance and socialism (van Klinken, 2003, p. 74).

In the 1980s it became clear that the earlier rejoiced pan-African socialism had failed as the Tanzanian state was practically declared bankrupt and, like so many other Sub-Saharan African countries, had to turn to the World Bank and the IMF in order to deal with the international debt crisis. Consequently, the private sector was once more introduced as the main drive behind the nation's economy, bringing an end to Nyerere's nationalisation policy. Moreover, as a reaction to the ever-increasing problems after the elimination of LGAs, it was decided to re-establish the local government system and in 1983 the first Local Government elections were held. In

1984 both rural and urban LGAs took office once more through constitutional amendments made by the ruling (and only) political party *Chama Cha Mapinduzi* (CCM) (PMO-RALG, 2004). However, rather than seeing decentralisation as a way of bringing democracy and development to the country, it was perceived as a purely administrative and organisational approach to governing the country (Liviga & Mfunda, 1999, p. 250). Thus, the reintroduction of these LGAs was by no means a successful attempt to decentralise as several problems were encountered such as insufficient management capacity, weak leadership among the new councils, shortages of staff, lack of commitment among the staff and, perhaps most importantly, a lack of transparency and accountability within the newly established local councils (PMO-RALG, 2004).

In the 1990s it became clear that things had to change, if decentralisation was to bring about real change to Tanzania. In 1992 a first, yet careful step was made with the introduction of a multi-party democracy. Although the actual power of opposition parties remains limited up to date, it is widely acknowledged that their entrance to the political arena can be seen as an important move towards democratisation and a significant precondition for a meaningful form of decentralisation (van Dijk, 2008; Mmuya & Lemoyan, 2008). More importantly, in the second half of the 1990s, under pressure of international donors, the central government introduced its Reform Agenda 1996-2000 and one year later, based on the Regional Administration Act No. 19 of 1997, the Local Government Reform Programme (LGRP) became a fact (van Dijk, 2008, p. 150; PMO-RALG, 2004). The LGRP is nowadays seen as a milestone within Tanzania's decentralisation history, as it "represents the last stage of the complex post-colonial evolution of Tanzanian local government institutions" (Pallotti, 2008, p. 224). Therefore, 1996 is considered as the beginning of a new era in terms of decentralisation policies. For the sake of clarity the earlier decentralisation policies and important occurrences that took place between the 1920s and 1996 within the public, private and civil sector are summarised in table 3.1, which is presented hereafter.

Table 3.1: Overview of the decentralisation process in Tanzania

Decade	Policies and events	Local Government	Private sector	Civil society
Early 1960s	Independence (1961)	Native authorities: dominated by traditional chiefs	Mainly foreign-owned plantations	Churches, trade unions, cooperatives active in independence movement
Late 1960s	Arusha Declaration (1967): state-led development	Traditional chiefdom abolished (1962)	Nationalisation of private companies (1967)	One-party democracy (1965)
1970s	Central government dominance	Local governments abolished (1972)		Abolition of cooperatives
1980s	Design of the Local Government Act (1982)	Local governments re-introduced (1984)	Private sector re-introduced (1985)	Gradual uprise in activity of civil society groups
1990s	Multi-partyism introduced (1992), first multi-party local elections (1994)	Start of the Local Government Reform Programme (1996)	Liberalisation, privatisation, foreign investment	Mushrooming of NGOs, upsurge of civil society

Source: Gaventa, 2002, pp. 6-9, 23; van Klinken, 2003, p. 75; Pallotti, 2008, p. 221.

Decentralisation after 1996: the LGRP

With the introduction of the LGRP in 1996 the Tanzanian government envisioned the creation of autonomous, strong, effective, democratically governed, participatory and development-led local institutions, which were to reflect local demands (van Dijk, 2008, p. 154). The final goal of the LGRP is to reduce poverty by means of these strengthened LGAs which could then function as "engines of social and economic development, extending the realm of democracy" (Verbeek, 2008, p. 40). The LGRP, which is part of the 'National Framework on Good Governance'[8], is coordinated by the Prime Minister's Office for Regional Administration and Local Government (PMO-RALG) and mainly funded by the World Bank and a number of donors who try to put a stop to the deteriorating economic and social conditions in Tanzania (Harrison, 2008; PMO-RALG, 2007, p. 2). By imposing decentralisation through devolution, the LGRP aims to reform and strengthen LGAs, improve social services delivered at the local level, and increase the level of transparency and accountability at the local level (PMO-RALG, 2004; VNG International, 2006, p. 6). Development within this framework is mainly linked to service delivery, whereby not only the quality of these services is addressed, but also the accessibility and the equitability (van Dijk, 2008, p. 154; PMO-RALG, 2004).

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[8] The National Framework on Good Governance is an umbrella plan, which also includes Public Sector Reforms and, linked to this, the LGRP. Taken together, these plans and reforms aim for "reducing the proportion of Tanzanians living in poverty through improved quality, access and equitable delivery of public services" (PMO-RALG, 2007, p. 2).

As stated before, the LGRP is based on the concept of decentralisation by devolution (D-by-D), whereby devolution is seen as a process in which "the central government transfers authority for decision making, financial allocations, and management to quasi-autonomous units in local government" (Lange, 2008, p. 1127). In the case of the Tanzanian reform programme, five separate, yet interconnected components or dimensions are recognised:

1. The Democratic Dimension

This dimension focuses on the inclusion of elected popular representatives within the LGA structure, such as councils, committees and chairpersons. By ensuring that the community and its councils can have control over local affairs, public participation and democratization are to be increased. The local elections which are held every 5 years at the village, *mitaa*, and *kitongoji* level, are a practical expression of this dimension.

2. Financial Decentralisation

By means of both block grants such as the (district) Council Development Grant (CDG) and other specific grants for sectors like education, health, roads, water and agricultural services, this dimension ensures that LGAs also have access to sufficient funds and are able to efficiently collect their own sources of revenue required for the execution of plans.

3. The Administrative Dimension

Via this dimension the autonomy of LGAs is ensured as they should be able fire and hire their staff in accordance to their own need. Moreover, this dimension also represents the accountability LGA staff have towards the local councils; they are responsible and for their own administration.

4. The Central - Local Relation

With the introduction of the LGRP and its reformulation of roles and responsibilities of LGAs, it is important to also redefine the relations between local and central governmental bodies. The LGRP foresees a supportive and monitoring role for the Central Government, whereas the LGAs are solely responsible for the executive side. Moreover, their mutual relationship is to be based on dialogue rather than on legislative discussions.

5. Decentralised Service Function

Taken together, all these dimensions should enable a decentralised public service provision in which the end users, meaning the local community, are able to influence both the quality and quantity (PMO-RALG, 2004).

The main and perhaps most striking difference between the LGRP and previous decentralisation policies is the completeness of the LGRP. While its predecessors simply focussed on one or perhaps two dimensions such as the emphasis on relationship between central and local government bodies in the 1970s, the administrative decentralisation policies implemented in the 1980s, or the democratic movements of the early 1990s, the LGRP tries to pay attention on all five dimensions mentioned above. Another difference between the current programme and previous policies is its aim; during the colonial period, decentralisation was merely used in order to suppress the population, rather than promoting democracy and self-rule, while the LGRP hopes to combine decentralisation with democratic procedures and public participation (PMO-RALG, 2004; VNG International, 2006, p. 6). A third difference concerns the mode of decentralisation; post-independence attempts to decentralisation often entailed deconcentration as they merely transferred responsibilities within the government system, maintaining political power at the central level (Liviga & Mfunda, 1999, pp. 238-239). The LGRP, however, applies the notion of D-by-D as it not only transfers responsibilities to LGAs, but also decision making and policy making powers, thus creating more autonomy for LGAs such as

the district, ward and village (Crawford & Hartmann, 2008, p. 9; Reddy, 1999, p. 16). And finally, linked to the previous point, is the extent of decentralisation; previous policies often stopped at the district level whereas the LGRP goes beyond the district and focuses on the empowerment of wards and villages through village-led development (Gemeente Tilburg, 2005, p. 4).

Although the LGRP does try to include all five dimensions of the decentralisation process, it must be admitted that a favour towards fiscal decentralisation prevails (REPOA, 2006, p. 2). An important component of this dimension forms the EPICOR Integrated Financial Management System (IFMS), a computer-based budgeting and accounting system which was imposed by the national government (VNG International, 2006, p. 9). Through the gradual implementation of EPICOR[9], funds are to be transferred more efficiently and effectively from the national to the local level, and accounting and reporting back from the local to the national level should be improved, thus decreasing corruption and misuse of funds. In comparison with previous accounting systems, EPICOR focuses on the village level in terms of planning, budgeting and reporting, making it easier to implement local level development initiatives (VNG International, 2006, pp. 9-10). Up till date, the use of the EPICOR system has resulted in reduced possibilities to spend public funds outside of the approved budget, and the level of control of these funds has increased. In the eyes of the donor community, this entailed an important step towards the achievement of good governance, making the country (more) suitable for general budget support (Lawson & Rakner, 2005, p. 26). However, the use of EPICOR has also led to a considerable amount of problems and difficulties, both for its direct users at the district (the village and ward administration are not computerized) and the end beneficiaries in the form of the local community. First of all, the implementation of EPICOR has lead to an extra burden for district staff members as they needed to learn how use the system, while computer skills and literacy are still no common characteristic among Tanzanian officials. Moreover, the WEOs and VEOs still keep their books manually, thus requiring time-consuming data entry of the district staff in order to integrate the village and ward administration (Lawson & Rakner, 2005, p. 26; VNG International, 2006, pp. 9-10). Secondly, as the reports produced by the EPICOR IFMS are quite complex, much of the financial information produced at the district level is not understood by the local community. This directly opposes the idea and rationale behind the use of the accounting system, which was to increase transparency and accountability of finances at the local level (VNG International, 2006, p. 10). VNG International and three Dutch municipalities have tried to solve this issue and increase the level of accountability by means of building the capacities of the Tanzanian districts, as shall be explained in the next chapter.

3.3 Decentralisation today

Today, as a result of the LGRP and its aim for good governance, Tanzania has applied the idea of *trias politica*, entailing a division of power between the legislative, the executive and the judiciary branch of the state. Elected politicians who represent the population form the legislative branch; they have the power to design laws. The executive branch consists of appointed government officials who are responsible for the implementation of the laws. Finally, the judiciary branch constitutes of a third, independent and impartial power and is in charge of ensuring that the laws are

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[9] The implementation of EPICOR has occurred in phases; the first phase started in 1999 and ended in 2005 in a selected group of 47 district council (Kondoa being among them). During the second phase (which started in 2006 and is still being implemented today), EPICOR was introduced in the remaining 80 councils (VNG International, 2006, p. 11).

abided (van Dijk, 2008, p. 150). This type of division is sometimes referred to as the horizontal separation of powers, as all three branches are located on the same hierarchical level. Tanzania, however, has also applied a vertical separation of powers, which divides between central, regional and local level government organs (Wikipedia, 2009). To this end, Tanzania has applied decentralisation, both in its legislative branch with elected politicians representing the population at the national level and at the local level; and in the executive branch, with government officers working at the national, regional and local level (van Dijk, 2008, p. 150). At the national level, the president, the cabinet and the different ministries operate, and together they formulate and implement national policies and development plans. The legislative side of the national level is formed by the members of parliament (MoP) who represent the Tanzanian voters. The regional level is an intermediary level which translates the policies designed at the national level to workable instructions for the local level. The regional level's power is rather limited as it merely has a regulatory function and therefore, no legislative politicians are active at this level (van Dijk, 2008, p. 151).

As can be perceived in figure 3.2, the governance of the local level is set up according to the same structure as the CG, with government and popular representatives active at each different layer or level. The District Commissioner (DC) forms the link between the Central and the Local Government Authorities, as he coordinates and supervises all district government functions, with a special focus on law & order maintenance (van Dijk, 2008, pp. 151-152). Right under the DC comes another CG employee; the Division Secretary, who represents a division, the lowest organ of the central government, consisting of a number of wards (a LGA level). Geographically, the division falls in between the district and the ward, with the Division Secretary working for the CG. In the figure presented below therefore, the division is placed in between the district and the ward, while an arrow connects the Division Secretary with the DC[10]. However, as this research focuses on Local Government Authorities, these CG employees, the District Commissioner and Division Secretary, are not discussed into further detail.

At the local level then, the governance system becomes rather complicated, as this level is divided into different 'layers', on the executive side as well as on the legislative side. The local level starts with the district and ends with the *Vitongoji*, or sub-village, although the village is considered the lowest administrative level, as no government officials are active at the sub-village level[11]. The district is the 'highest' organ at the local level, and every district is divided into wards, which is an administrative intermediate level. The ward then (in the case of rural areas) is split up into a small number of villages[12], which all consist of sub-villages. In urban areas, the wards are divided into *Mitaas*, or neighbourhoods (van Dijk, 2008, p. 152). At the district level, the District Council forms the legislative side of the Local Government. This council is composed of ward councillors who represent all wards in

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[10] Officially, the duties of the Division Secretary entail assisting the DC in ensuring the law and order in the division he or she represents. However, his exact functions and duties remain a bit vague, and therefore the division is often referred to as a 'grey area'. Currently, some policy changes are being undertaken to change and clarify this. (Consultation 2.1 – SNV employee).

[11] This research focuses on accountability at the local level, which is based on the interaction between the executive staff and legislative politicians. As the former group is not present at the sub-village level, the accountability cannot be investigated. Therefore, the sub-village level is not included in this research.

[12] Officially, each ward should consist of 3 to 5 villages. However, it does occur that wards comprise of a larger number of villages, but this is far from ideal as it burdens both the ward and village staff.

that particular district and is being chaired by the District Council Chairperson (CC)[13]. The executive staff at this level consists of all employees working at the district office, who are being presided by the District Executive Director (DED). At the ward level the Ward Executive Officer (WEO) represents the executive branch, whereas the ward councillor (who also takes seat in the district council) forms (part of) the legislative branch. Finally, at village level the Local Government Authorities are being represented by the Village Executive Officer (VEO) who cooperates with the village council, which is being chaired by the Village Chairperson (VC)[14]. The exact roles and responsibilities of the different LGAs will be described in chapter 6.

Figure 3.2: set up of the Local Government Authorities
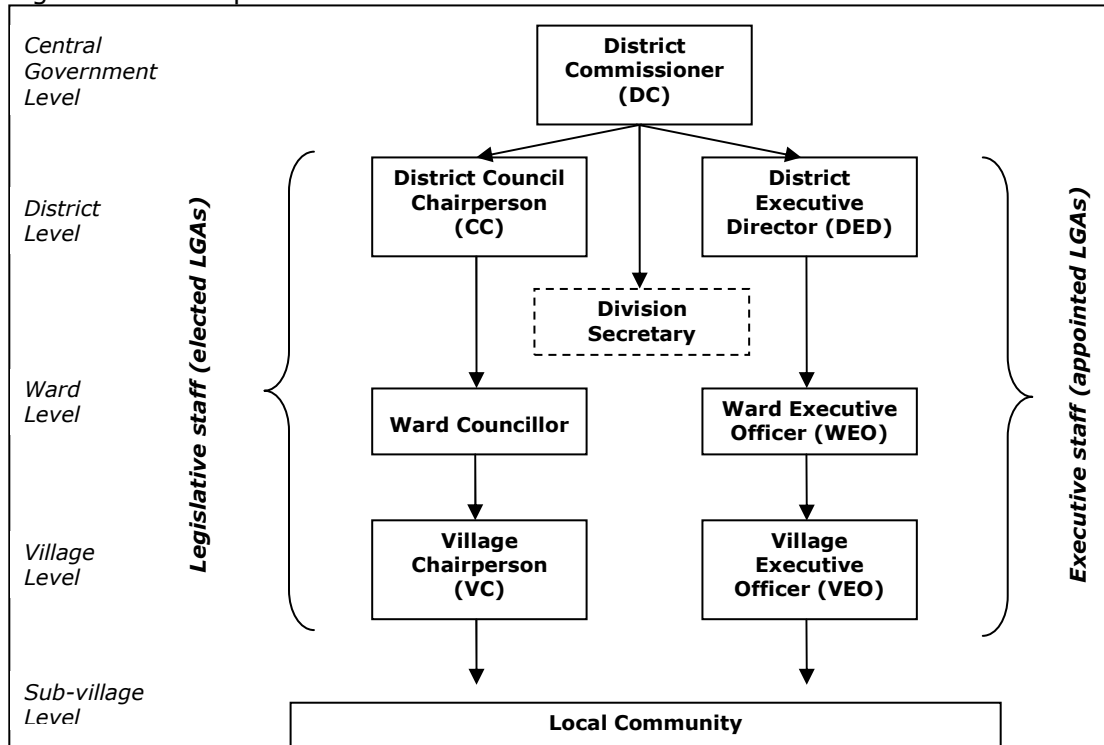
3.4 Situational context

As was explained before, through the implementation of the LGRP the Tanzanian government wishes to strengthen LGAs, to improve social services and to increase the level of transparency and accountability, which, in the end, are to lead to good governance and poverty reduction among the Tanzanian people (PMO-RALG, 2004; VNG International, 2006, p. 6). And although almost a decade has passed since the introduction of the LGRP, only little progress has been booked thus far. Of course, achieving such ambitious goals through devolution takes time, but time has not been the only constraining factor (REPOA, 2006, p. 8). In fact, there are a number of reasons underlying the disappointing results of the Tanzanian LGRP, which can be linked to some of the points mentioned in the previous theoretical chapter. There, it

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[13] The CC is elected among the ward councillors taking seat in the district council and represents them at the district level (Consultation 2.1 – SNV employee). For more information on the LGA structure, please refer to chapter 6.

[14] Just like at the district level is the VC elected among the different council members who take seat in the village council. He represents the village population during meetings.

was explained that in order for decentralisation to lead to development, there are at least four preconditions which need to be taken into account:

1. A national legal framework supporting decentralisation is required;
2. Political will for the implementation of decentralisation needs to be available;
3. LGAs need to have sufficient capacities to deal with their redefined activities;
4. There needs to be a sufficient participation rate among the local communities (Crawford & Hartmann, 2008, pp. 14-16; van Dijk, 2008, p. 165; Liviga & Mfunda, 1999, p. 250; Mmuya & Lemoyan, 2008, pp. 3-5; Reddy, 1999, p. 11 & pp. 19-20).

However, it was found that none of these conditions have been adequately fulfilled, as the following deficiencies point out: first of all, the required legal framework has not been implemented and institutionalised sufficiently. As a result, decentralisation is sometimes seen as the possibility for extra layers of corruption, making it even more difficult to act (Harrison, 2008). Moreover, in case of corruption, local government employees are not fired but rather, they are transferred to other districts, wards or villages, without further notice toward the population (REPOA, 2006, p. 2). This sometimes continuous transfer of staff at the district level can also lead to 'brain drain' as it entails the removal of skills and expertise (VNG International, 2008b, p. 2). Often, staff transfer takes place based on decisions taken at the ministry of PMO-RALG, while the districts simply have to comply. Hence, the autonomy of human resource management remains limited too. Also, due to insufficient institutionalisation, the fiscal autonomy of LGAs remains limited, as the districts continue to be dependent on the central state for funding, while at the same time not being (sufficiently) able to collect local revenue themselves (Boex, 2003, p. 383; Lange, 2008, p. 1126).

With regard to the second precondition for decentralisation it was found that up till date, unwillingness among CG employees to transfer power and authority to LGAs continues to exist, leading to power struggles between the different levels (van Dijk, 2008, p. 165). Among the LGAs themselves this lack of political will can also be found, as there is certain reluctance among district staff to share written information with the public at the village level. An often heard complaint at the district is that in the village, "people don't read", and therefore, there is no need to disseminate information to them (REPOA, 2005, p. 3). Furthermore, dissemination of financial information (EPICOR reports) on horizontal level (to other districts) remains very limited (VNG International, 2008b, p. 10).

The biggest constraints to the successful implementation of the LGRP, however, lie with the LGAs and their capacities to deal with their redefined tasks. Due to the LGRP, they have gotten new, different or sometimes even bigger responsibilities such as formulating plans, financial management and service provision. The extent to which they are able to deal with these new tasks, however, varies considerably per LGA (Pallotti, 2008, p. 233; REPOA, 2006, p. 5). Moreover, although some of the biggest changes have taken place at the district level (i.e. the implementation of the EPICOR IFMS), the implications for the LLGs should not be forgotten either. For example, the financial reports which are nowadays produced by district staff may be clear to them, but for WEOS, VEOs and village councils they are often far too difficult to understand and interpret. As a consequence, village development plans turn out to be mere 'wish lists' which are often not realistic, both financially and practically (REPOA, 2006, p. 1; REPOA, p. 9)

The final condition to successful decentralisation was amply discussed by representatives of three Tanzanian districts during the VNG International Platform meeting in Kondoa. There, it was believed that the citizen participation rate depends on three different things: the level of interest and feelings of ownership among the population; the quality of leadership at the lower levels; and the openness and transparency of information at the district level[15]. With respect to the first point, in general there is a low level of awareness of political leaders among Tanzanian population; people lack interest in national and local politics (REPOA, 2006, p.2). Regarding the second point, it was found that the community tends to view its leaders with suspicion; politicians and government employees are all too often seen as corrupt (Lawson & Rakner, 2005, p. 18). Finally, regarding the transparency, it was found that the biggest constraints exist, as information which is "easily accessible and relevant for ordinary people" is missing (Lawson & Rakner, 2005, p. 24; REPOA, p. 20). Even when there is enough information being produced, it is not accessible or understandable to the larger public, causing the community to lose their interest; they do no longer enforce their right to answerability and enforceability (Lawson & Rakner, 2005, pp. 27-28; REPOA, p. 20). In other words, too many barriers to participation exist in Tanzania for the LGRP to lead to development and poverty alleviation (Mmuya & Lemoyan, 2008, p. 6).

Thus, although the Local Government Reform Programme (LGRP) may have been a serious attempt to improve local governance and to increase the accountability on paper, in practice this is still far from being achieved. After more than a decade of implementation of the LGRP, there are still plenty of challenges to be overcome. What is more, some of these hindrances to the achievement of good governance appear to have been introduced by the LGRP itself, pointing to a rather paradoxical situation.

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[15] Source: group discussion during the VNG International Platform meeting held in Kondoa district on May 14 and May 15, 2009.

4. Regional framework

The focus of this research is on accountability at the local level in Tanzania, as both the theme and subtitle point out. Nevertheless, the main theories underlying this research can be applied to any country across the world, which is why these were discussed in a rather 'neutral' way in the theoretical framework in chapter 2. After this, concepts like decentralisation and accountability were placed within the national and historical framework of Tanzania, thus 'moving down' one level from the international to the national situation. Through the connection of this research's central concepts to Tanzania's present day situation, the contextual framework was formed. It is now time to move down one more level and to consider the regional framework; the local situation and areas where the research was conducted. A start is made in paragraph 4.1 with an introduction of VNG International, a Dutch organisation active in strengthening local governance worldwide. In Tanzania too, VNG International is active through its LOGO South programme, which is further discussed in paragraph 4.2. VNG International implements this programme in three different Tanzanian districts, of which two were used for this research. Consequently, in the next two paragraphs 4.3 and 4.4, the two individual research areas are shortly described, as well as the specific details of their twinning relationships with the Dutch municipalities. All the information displayed in this chapter is needed in order to get a full 'levelled' picture of the research's background. With the regional framework known, the details of the research itself can be explained in the next chapter, 5.

4.1 VNG International

VNG International, the International Cooperation Agency of the Association of Netherlands Municipalities, is an organisation financed by the Netherlands' Ministry of Foreign Affairs. VNG International has been active since 1993 in strengthening democratic local governments worldwide by focusing on decentralisation processes and capacity building of both local and regional governments (VNG International, 2009b, p. 12). It does so via the support of local governments and local government associations in developing and transition countries, through the combination of combining practical knowledge existing within Municipal International Cooperation (MIC) projects (VNG International, 2005, p. 3). VNG International's approach can be translated to three different levels within local governments across the world; the individual level, which is represented by training and motivating municipal staff and elected representatives; the organisational level, through advising local authorities on their organisation structures and working methods; and the institutional level, by means of helping in adapting financial relations, laws and institutional arrangements. All of VNG International's programmes focus on the method of colleague-to-colleague cooperation and institutional linking, which is implemented by training municipal staff and coordinating MIC projects between Northern and Southern partners (VNG International, 2005, p. 4).

Within its current structure, VNG International manages a wide variety of both projects and programmes, whereby the former consist of the implementation of a number of specialised services for international clients such as The Netherlands Ministry of Foreign Affairs, The European Commission (Europeaid), World Bank, and other bilateral donors such as USAID (VNG International homepage, 2009). In addition to these projects, VNG International also manages two programmes for international municipal cooperation between local governments across the world; the Local Governance (LOGO) programmes. These LOGO programmes are a follow-up of

VNG International's *Municipal Cooperation in Developing Countries programme* (*GSO*) which existed between 1993 and 2003 (VNG International, 2006, p. 4). The current LOGO programmes can be divided in:

1. Supporting and promoting the exchange of local government expertise between Netherlands municipalities, water boards and provinces and local and regional governments and their counterparts in Romania, Bulgaria, Turkey, Ukraine, Serbia, and the Russian Federation (LOGO East);
2. Supporting capacity building and knowledge exchange of country-specific local government themes between Dutch municipalities and partner cities, associations and NGOs in various developing countries (LOGO South).

4.2   The LOGO South Country Programme Tanzania

The LOGO South Programme is implemented through bilateral twinning projects in which local governments in developing countries and their Dutch counterparts are involved. The long term aim of this programme is to strengthen good local government as a condition for poverty reduction (VNG International homepage, 2009). By good local government effective and efficient service delivery, transparent decision making, new or improved policies, strategies, procedures and systems and sufficient means to implement is meant. Consequently, the LOGO South Programme hopes to increase local service delivery, improve the local tax base or other forms of local government income, to develop mechanisms to inform the citizens, to develop effective strategies for issues such as citizen participation, to form recommendations for improving the enabling frameworks for local good government and to disseminate the lessons learnt among various stakeholders (VNG International, 2008a, p. 5). Under the general LOGO South programme a special cross-cutting sub-programme exists, dedicated to Capacity Building of young, strategic municipal associations in developing countries in four different regions: Asia, Central America, West Africa and East Africa (LOGO South ACB). In addition, there are two more sub-divisions; the Country programmes (currently implemented in 12 different countries) and Thematic programmes (4 different themes, implemented in various countries) (VNG International homepage, 2009). For this research the LOGO South Country Programmes are of specific interest, as VNG International has set up a LOGO South Country programme for Tanzania, which focuses on financial management of Local Government Authorities in relation to the previously mentioned Local Government Reform Programme (VNG International, 2006). The long-term goal of the programme is to increase the transparency and accountability of financial information toward the local community, which, as was explained in the previous chapter, is perceived as an important element in achieving good local governance (VNG International, 2006, pp. 3-5).

Under the LOGO South Tanzania Country Programme Tanzania three existing, multi-year twinning projects between Dutch municipalities and Tanzanian districts were joined in 2005;

- Tilburg municipality and Same district;
- Loenen municipality and Kondoa district;
- Beuningen municipality and Mwanga district[16].

Under the LOGO South umbrella, these three individual projects were reformed into one programme which focuses on providing assistance to the Tanzanian districts with

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[16] For practical reasons, this twinning project was not included in the research. For more information, please refer to the methodology in chapter 5.

the implementation of the EPICOR financial management system (VNG International, 2009a, p. 1). In chapter 3 some of the difficulties relating to the obliged implementation of the Integrated Financial Management System EPICOR at the local level were pointed out. Although EPICOR was to make the financial matters of the district more transparent and less susceptible to fraud, it turned out that much of the financial information produced with the help of EPICOR at the district level did either not reach the final beneficiaries (the local community) or was not understood by them. Thus, instead of improving local governance and increasing the level of accountability, EPICOR has actually hindered these processes (VNG International, 2006, pp. 9-11). Through the LOGO South Country Programme Tanzania, VNG International and the participating Dutch municipalities have tried to solve this issue and increase the level of accountability by means of building the capacities of the Tanzanian districts. To this end, after numerous consultation meetings in both Tanzania and in the Netherlands, the twinning partners jointly formulated a project approach. In the meanwhile, VNG International was responsible for conducting a literature analysis of the national and the local context. In addition, VNG International coordinated and aligned the different twinning projects in order to draft the overall country programme.

After several work visits to the Netherlands and Tanzania, the final programme set up was finalized in 2005, whereby each participating twinning partner assigned a coordinator for the LOGO South programme (VNG International, 2006, pp. 4-5). Activities conducted during the first phase of the programme (2005-2008) were, among others, the instalment and implementation of EPICOR and other necessary hard- and software; the training of district staff on how to use the EPICOR system; setting up pilot trainings for VEOs and WEOs on how to supply and how to interpret financial information; setting up and conducting a so-called 'train-the-trainer' programme whereby district officers learn how to instruct VEOs and WEOs; the actual training of VEOs and WEOs on keeping records, budgeting and reporting; and the formulation of a practical training manual which can be disseminated to other districts (VNG International, 2008a, pp. XXXVIII-XLI). Although the obtained results differed per twinning project, the overall assessment after three years was positive, leading to a follow-up of the programme in 2009 and 2010. However, after the internal evaluation of the programme held in 2008, it was decided that the focus of the support by the Dutch municipalities were to alter from technical assistance to the management and sharing of knowledge, strengthening the cooperation between the three Tanzanian districts, and documenting the results booked. An underlying assumption was that in the long run, the Tanzanian counterparts will be able to use and apply their knowledge on EPICOR systems independently, ensuring a sustainable approach (VNG International, 2008a, p. XL-XLI). For the second phase of the LOGO South Programme (2009 – 2010), it was agreed that the focus should be on the further improvement of the use of EPICOR, the institutionalisation of knowledge management (especially in the view of possible brain-drain and loss of knowledge due to transfer of staff), improved dissemination of information (both within and between districts), and making the EPICOR-based financial reports better understood by councillors, WEOs, VEOs and village chairmen (VNG International 2008b; VNG International 2008c). Taken together, these activities are to lead to improved capacities of the involved local governments in Tanzania to manage their financial management systems and to enhance the transparency and accountability of policy making and financial management (VNG International, 2008b, p. 2).

4.3   Research area 1: Same district

The United Republic of Tanzania consists of a total number of 26 regions, of which 21 are located on the mainland and the remaining 5 belong to the Zanzibar archipelago (see figure 4.1). The regions are further subdivided into a total number of 127 districts, which, as was explained in the previous chapter, can also be further subdivided in wards, villages and, finally, sub-villages. For this research two districts located in different regions were used, which both have had a long term relationship with a Dutch municipality. In order to get a better insight into the local situation, a short profile of the two districts where the research was conducted and their respective twinning projects shall be given.

Figure 4.1: The research districts
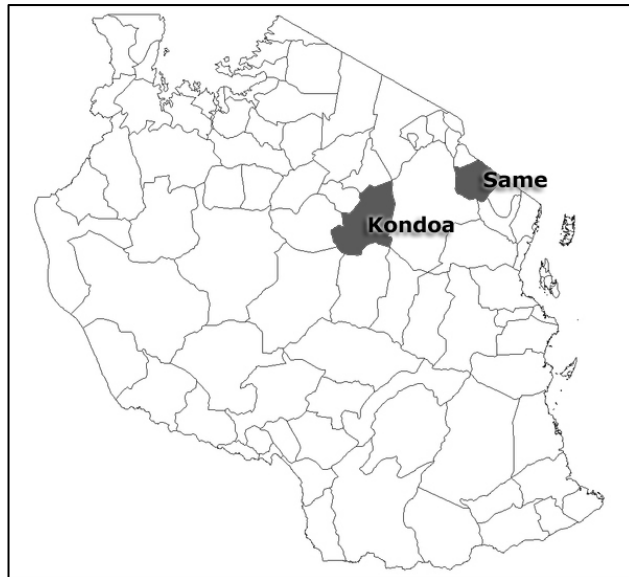
Source: Wikimedia Commons, 2009.

Located in the north-eastern part of the country, south of the border with Kenya, lies Kilimanjaro region, which is the smallest region of mainland Tanzania. Kilimanjaro region is a tourist area, due to the presence of the renowned Mount Kilimanjaro, the highest peak of the African continent, and the relative proximity of world famous wildlife parks such as Serengeti National Park and Ngorongoro Conservation Area. Consequently, the region's infrastructure is rather well developed as the major highway, the B1, running from Arusha to Dar es Salaam, cuts across Kilimanjaro region (Same District Council, 2009). Kilimanjaro, with a total surface of 13,309 km², is further divided into seven districts; Hai, Siha[17], Rombo, Moshi Urban and Moshi Rural, Mwanga (which used to be part of Same) and Same. Based on the 2002 National Census[18] estimates, Kilimanjaro had a population of approximately 1,5 million people by the end of 2008 (Sensa Tanzania, 2002).

Same district, with an estimated population of 233,541 for the year 2008 (based on estimates of the 2002 National Census) and a surface of 5186 km², is one of the districts where the research was conducted. The district's capital, Same mjini, is located in the middle of the district and was home to about 18,538 people in 2008 (Sensa Tanzania, 2002). The district is further divided into 6 divisions, 25 wards, 83 villages and a total amount of 454 registered sub-villages or vitongoji (Same District Council, 2009). In geographical terms the district can be divided into three climatic and agro-economic zones; the upland plateaus, which, due to its high level of annual precipitation, are densely populated and almost completely utilized for farming. The second zone, the middle plateaus, receives less rainfall per annum and hence is

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[17] In 2007, Hai District was sub-divided to create a new district called Siha. Unfortunately, only very little information on this administrative division is available, which is reflected by the fact that most maps of Kilimanjaro region still do not include the newly created Siha district.

[18] Note that only once per ten years a national Census in held in Tanzania, with the last one being held in 2002. In between Censuses, the population is estimated based on the 2002 numbers multiplied with the annual growth rate per region, which in the case of Kilimanjaro was 1.6% (Sensa Tanzania, 2002).

already less suitable for intensive agricultural activities. Consequently, the population density of this zone is lower than in the upland plateaus. The third zone, the lowlands, has a low level of annual precipitation (some parts of the district are marked as semi-arid desert area) and is, in terms of main economic activity, dominated by (Masaï) pastoralists. Same district lies in the Pare mountains, making the ethnic group of the Pare the largest in most of the higher zones. The lowlands on the other hand, are also inhabited by the Masaï, a semi-nomadic ethnic group[19]. About 80% of the total population is active in small scale farming systems and livestock keeping. Due to droughts and poor land preparation the output per hectare is only low, something which is further deteriorated by the overall lack of ground water needed for irrigation of land (Same District Council, 2009).

Figure 4.2: Same District

Same district has a long standing relationship with the Dutch municipality of Tilburg which started in 1988, when a private initiative called the Tilburg-based 'Werkgroep Tanzania' started its cooperation with the Diocese of Same. Until 2000 this partnership mainly consisted of local service provision such as health, water and sanitation, education and, to some extent, local economic development projects, in which the Dutch partner merely provided funding. In 2000 the predecessor of the actual Municipal International Cooperation programme started, as representatives of Tilburg municipality were included in the relationship
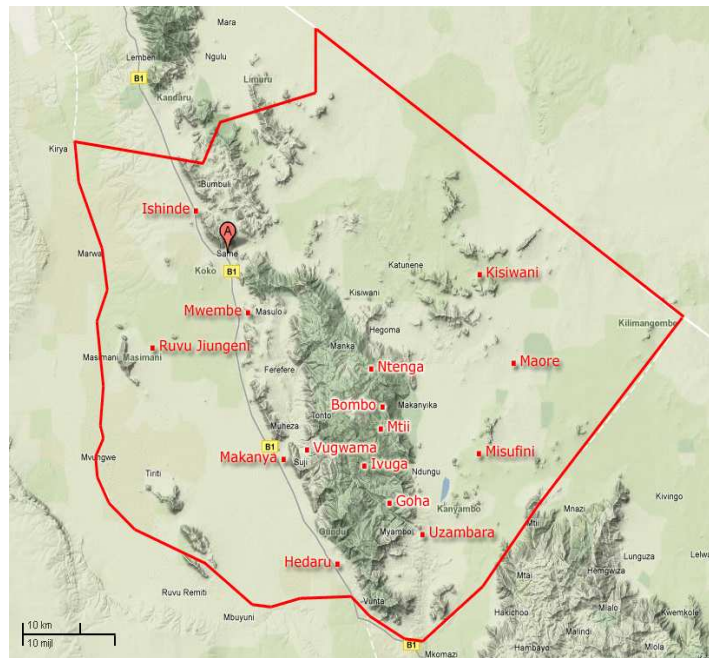
Source: Google Maps, 2009.

and undertook their first mission to Tanzania, coordinated by VNG International (Gemeente Tilburg, 2005). During this mission it became clear that the difficulties and challenges relating to the use of the EPICOR financial management system as pointed out in chapter 3 were also perceivable in Same district. It was found that due to unfamiliarity with computers, insufficient training and the difficult to interpret reports, the district staff was in need of information about and assistance in storing financial and administrative data, analysing this data and the set up of up-to-date reports (Gemeente Tilburg, 2005, p. 3; VNG International, 2006, p. 10).

From 2005 onwards, the relationship between Tilburg municipality and Same district intensified as they became actively involved in VNG International's LOGO South programme (Same District Council, 2009). In 2006, a Memorandum of Understanding was signed between the two partners, which stated that the project objective was "to enhance transparency and accountability of policymaking and financial management in Same District through redesign of financial processes and

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[19] One of Same's wards located in the lowlands, Ruvu, is even almost completely inhabited by the Masaï.

training" (Kortsmit, 2007, p. 3). The general activities implemented during the twinning relationship have already been described in the previous paragraph under the contents of the LOGO South Country Programme Tanzania. In the case of Same, the development and publication of a Village Planning and Reporting Training Manual can be highlighted, which was done on the own initiative of Same district staff, who were actively involved in applying the 'training-of-trainers' method (VNG International, 2008a, p. XL). After the first phase of the programme it was decided that in the period 2009-2010 attention should be paid to making financial information more accessible to stakeholders like elected councillors, village chairpersons and other actors at village and ward level as well. However, their exact need for information and their role within the dissemination process was still undefined. This need for more information has served as the basis for this research, as shall be explained in the methodology in the next chapter.

4.4 Research area 2: Kondoa district

In the middle of the central plains of Tanzania lies Dodoma region, which bears the same name as both the district's and Tanzania's legislative capital. Dodoma is a median region in terms of size (41,310 km²), population (estimated at 1,9 million in 2008[20]), and regional growth rate (1.7 between 1988 and 2002) (Kondoa District Council, 2005; Sensa Tanzania, 2002). Unlike Kilimanjaro region, Dodoma has no major tourist attractions, except for the Kondoa Rock-Art Sites which were declared an UNESCO World Heritage site (UNESCO, 2009). In addition, Dodoma region is among the four poorest regions in the country (Kondoa District Council, 2005). Moreover, Dodoma lacks an extended infrastructure system, with only one primary gravelled road running through the region, further complicating transport throughout the region. Just like all other Tanzanian regions is Dodoma too subdivided into districts: Mpwapwa; Kongwa; Dodoma Urban; Dodoma Rural, which in 2007 was subdivided into two new districts named Bahi & Chamwino[21]; and, subject of this research, Kondoa district.

Its estimated population of 475,572 in 2008, a surface of 13.210 km², and a total number of 35 wards, make Kondoa district considerably larger than Same in terms of size, population, and wards. Moreover, unlike Same, the district capital (Kondoa Mjini) was transformed into a township on July 1st 2000, allowing an increased level of freedom of deciding and implementing development activities for its 25,000 inhabitants (Kondoa District Council, 2005; Sensa Tanzania, 2002). Kondoa Township can be further divided into 4 wards and 15 villages, which all belong to the same division. This brings the total number of divisions in the district on 8, while the amount of wards 35 is and the total amount of villages ends at 188. About 80% of the district is inhabited by Bantu speaking people, belonging to various different ethnic groups. However big the ethnic differences may be, most people still tend to rely on subsistence farming and livestock keeping as their main source of income, and only 20% of the farm produce is traded at local markets. A special economic characteristic of Kondoa district is bee-keeping, which is a traditional activity in parts of Kondoa District; honey is used for rituals and ceremonies and is only more recently developing as a serious income generating activity. In terms of agro-

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[20] Note that only once per ten years a national Census in held in Tanzania, with the last one being held in 2002. In between Censuses, the population is estimated based on the 2002 numbers multiplied with the annual growth rate per region (Sensa Tanzania, 2002).
[21] Interview 6.13 – Kondoa district officer. Unfortunately, only very little information on this administrative division is available, which is reflected by the fact that most maps of Dodoma region still do not include these two newly created districts.

economic zones, the district's landscape is divided into plateaux and plains, arid to semi-arid areas in the East and Southeast and slightly more humid zones in the Northwest and west. Due to the presence of small mountains, hills and other type of rock formations, the annual precipitation is only low within the district, with an uneven division over the different zones, sometimes even causing floods in otherwise semi-arid zones. The use of lands for agriculture is not only limited by to the low amount of annual rainfall and the presence of rock formations, but also due to the presence of three (protected) reserves; Swagaswaga game reserve, Mkunganiro forest reserve and (part of) Tarangire National Park (Kondoa District Council, 2005).

Figure 4.3: Kondoa District

In 1995 a private initiative called 'Stichting Internationale Samenwerking Loenen' (SISAL) became actively involved in a cooperation project between the Tanzanian village Kiteo in Kondoa district en the Dutch municipality of Loenen aan de Vecht. The official goal of this example of private international cooperation concerns the "exchange of knowledge and experiences, based on equality between the members" (SISAL Loenen, 2009). The activities executed in Tanzania by SISAL have been, among others, the establishment of a village community centre, the improvement of a village dispensary, supporting various schools in the village, the set up of an income generating project for women by growing sunflowers
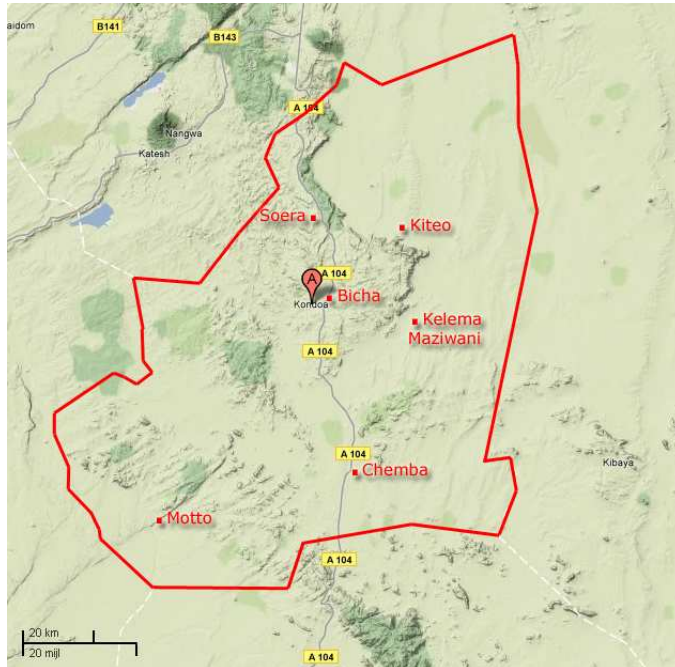
Source: Google Maps, 2009.

and selling the oil from the sunflower seeds and other activities relating to small entrepreneurship and microcredit (SISAL Loenen, 2009). In 2005, one decade after the initial foundation of SISAL, Loenen municipal staff became actively involved in the project as well, because up till then the municipal involvement had been limited to funding the SISAL projects. In that same year SISAL, Loenen municipality and Kondoa district[22] were united under VNG International's LOGO South Programme (Gemeente Loenen, 2008b). It should be noted that SISAL has remained active outside of the LOGO South programme as well and they continue to implement various other projects and initiatives within Kiteo village and Pahi ward (where Kiteo is located).

Within VNG International's LOGO South Tanzania programme SISAL and Loenen municipality operate on a common basis whereby the former takes care of maintaining contact with Kondoa district, staying updated with the progress made, and handles the finances. In the meanwhile, Loenen municipal staff tries to focus on

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[22] Although previous relations with Tanzania were on the village level, it was decided that the Loenen twinning project should be on the district level due to issues of scale, making the choice for a twinning with a district rather than with a village more sensible. Another argument was the availability of most knowledge of financial management at the district level.

knowledge and experience sharing on the improvement of financial management at the local level with the staff of Kondoa district. They do so based on reciprocity, whereby mutual knowledge exchange is perceived as the highest goal; both partners exchange knowledge and expertise and try to learn from each other[23]. As Kondoa belongs to the first districts to have started working with EPICOR, quite some expertise and experience has already been gathered. Hence, rather than concentrating on the installation and working with the financial management system (as has been the case in Same district), it was decided to focus on increasing the financial transparency, whereby every resident should understand the district's fiscal and financial affairs. Therefore, on the one hand the LOGO South programme in Kondoa aims to improve the "system functionality of EPICOR" and its procedures and reports, while on the other hand it tries to increase the communicative and administrative skills of the VEOs and WEOs (Gemeente Loenen, 2008b, p. 8). Since the start up of the official twinning relationship between Loenen and Kondoa in 2005, quite some progress has been booked, especially on the second point; most VEOs and WEOs have been trained on administrative and communicative matters. With respect to the first point, however, some challenges remain as Kondoa District has a high turnover of staff leading to 'brain drain' at the district level (VNG International, 2008c, p. 4). Consequently, after the completion of the first phase of the LOGO South programme (2005 – 2008) it was decided that in the second phase the emphasis should be on the horizontal (to other districts) and vertical (within the district) dissemination of EPICOR-related information, both to direct users such as district staff and end-users such as the local community (VNG International, 2008c, pp. 10-11). Here too, more insight in the role of elected representatives within the dissemination process was required in order to optimise the results. And this need, as pointed out before, led to the research request, which in turn resulted in the formulation of a research objective and a central research question, which will be further explained in the methodological part in chapter 5.

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[23] Consultation 1.3 – Loenen municipality International relations officer.

5.   Methodology

This chapter discusses the practical side of the research; the methodology, which starts with the formulation of a research objective, research question, and the sub questions in paragraph 5.1. Next, the concepts forming the 'map' of the research, the conceptual framework, and the definitions used are described in paragraph 5.2, after which the visual interpretation of this conceptual model is presented in part 5.3. The different research methods applied in both research areas are explained in the next paragraph, 5.4. Finally, this chapter will be closed with a reflexion on the limitations and reliability of this research in paragraph 5.5, after which the research plan is ready to be implemented.

5.1   Research requests, objective and questions

The final objective of the LOGO South Country Programme Tanzania, as described in chapter 4, is to increase transparency and accountability of Financial Affairs to the local communities (VNG International, 2008b, p. 1). Nevertheless, the focus thus far, including any midterm evaluations of the programme, has been mainly on the local government actors, thus leaving out the effect on the final target group, the community. In order to fill up this gap, VNG International has requested to investigate the accessibility of these financial affairs to the community and the performance of the village chairpersons with this process (VNG International, 2008b, p. 2). With this knowledge, VNG International, in cooperation with the Dutch municipalities and Tanzanian districts, hopes to set up a new LOGO South programme for Tanzania after 2010, when the second phase is completed. Therefore, with the intention of measuring the programme's impact among the population, VNG International and two of the Dutch Municipalities (Tilburg and Loenen aan de Vecht[24]) placed a research request with Utrecht University. After interviews with and consultations of VNG International programme managers and the Tanzania National Coordinator from VNG International as well as interviews with the responsible government officials from the Dutch municipalities of Tilburg and Loenen, two research requests, each with a different focus, were formulated.

Research requests

VNG International wanted to concentrate on the effects of the current LOGO South programme on the community, leading to the following research request;

To what extent are local financial affairs accessible to the communities and what is the role of elected representatives, like the village chairperson, within this process?

This request has been based on the outcome of a previous evaluative study conducted by VNG International in 2008, in which it was found that elected popular representatives such as the village chairperson form an important link between the Local Government Authorities (LGAs) and the (village) community. Nevertheless, only little is known about the exact role they perform within the accountability process at the village level, which is why this request was proposed by one of VNG

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[24] As explained in the regional framework (chapter 4), the LOGO South Country Programme Tanzania entails a total number of three municipal twinning projects. However, due to time constraints and feasibility of the research, it was decided to include only two of these projects. Since the twinning between the Dutch municipality of Beuningen and its Tanzanian counterpart Mwanga district has stagnated in the year 2008, it was decided to exclude this project from the research.

International's programme managers. The Dutch municipalities, on the other hand, wished to identify current and new target groups for any future LOGO South programmes, and in accordance with this, the second research request was formulated;

Who are the stakeholders responsible for the dissemination of financial information to the local community and how do they communicate with the Local Government Authorities?

Although a lot is already known about the executive side of the LGA structure, this cannot be said for the elective side of LGAs in Tanzania[25]. Therefore, the Dutch municipalities requested a stakeholder and situational analysis in which the different roles, responsibilities and relationships of both sides of the LGAs are mapped out.

Research objective

Linked to the research requests mentioned, a research objective was set up, which led to the formulation of a research question. It should be noted that since the request by VNG International is more specific and clearer formulated, this request was taken as the foundation for this research's objective and central question. Moreover, it was assumed that setting up a stakeholder and situational analysis would be a precondition in order to answer the second request and thus will be answered during the research process itself. Therefore, the combined research requests led to the following research objective;

To assess the impact of the training about Financial Management to Lower Level Government authorities on its different target groups and to assess to what level this training has influenced the accountability at the village level in Same and Kondoa district.

This objective clearly has a two-folded nature; firstly, it wishes to investigate the impact of the training on Financial Management both on the executive and the elective side of LGAs, which can be linked to defining the roles of elected leaders like the village chairperson. On the other hand, this objective also tries to measure the extent to which this training has affected the accountability at the village level, which is a way of measuring the accessibility of financial affairs to the community.

Central research question and sub questions

Based on this objective, the following central research question has been formulated;

What has been the impact of the training about Financial Management provided to Lower Level Government authorities on different target groups and to what extent has this training influenced the accountability toward the local community in Same and Kondoa district, Tanzania?

Just like the research objective, this central question is two-folded as it firstly focuses on the impact of the training on its different target groups, while the second focus is on the training's impact on the level of accountability. However, in order to answer this question, three, rather than two, sub questions have been created. The main

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[25] For more information about the two-tier structure of Local Government Authorities in Tanzania, please refer to chapter 6.

reason behind this is that first and foremost, it is necessary to identify the different actors within the LGA structure, before any statements about the impact on target groups and on accountability can be made. Therefore, the first sub question can be directly linked to the request made by the Dutch municipalities;

1. *How is the organisational structure of the different Local Government Authorities in Tanzania set up?*

The second sub question can be derived from the first part of the central research question and focuses on the impact of the capacity building training for VEOs and WEOs;

2. *What has been the impact of the Financial Management training on different target groups at the local level?*

The third and final sub question then can be linked to the second part of the central research question and also focuses on the outcome of the training, but this time the impact on the accountability is assessed;

3. *To what extent has this Financial Management training influenced the level of accountability toward the local community?*

Although all three sub questions have been used during the research period in the Tanzanian districts, only the first and second question were directly asked in any interviews or group discussions held. The third sub question was only posed indirectly, as the notion of accountability was difficult to grasp for most respondents. Instead, questions about the transparency of information, the possibility to ask questions to LGAs and the extent to which village councils felt they could control their VEO were posed. However, as we will see in the empirical part of this research, clear answers to all three sub questions were found during the research period, with one chapter dedicated to each sub question.

5.2   Conceptual framework

With the intention of linking the previously mentioned research questions with the themes mentioned in the theoretical framework, a conceptual model has been designed which is depicted on the next page. This model serves as a visual interpretation of the different themes and actors of relevance to this research, and tries to explain their mutual relationships. The themes and/or stakeholders as described in the theoretical framework are shown in bald, while the relevant actors belonging to this specific research are described in normal writing. In addition, a list with some of the central concepts used throughout the research is provided.

Decentralisation, the first theme[26] presented at the top of the model, can be seen as the precondition of the research; since decentralisation forms the basis of the local governance structure. In this specific research, decentralisation is represented by the Local Government Reform Programme (LGRP), which describes how the process is set up in Tanzania. Through decentralisation, LGAs are granted more authority and responsibilities by the Central Government, with the intention of bringing the government 'closer to the people' (Nijenhuis, 2006, pp. 111-112). In the model, this

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[26] Please note that the themes of the conceptual model and framework are explained based on their order of appearance, rather than on their order of importance.

is depicted as a direct link between the concept of decentralisation and the actors forming part of the *LGAs* such as the DED, WEO and VEO. The idea of bringing the government and the local community closer to each other is symbolized by the link between the LGAs and the *local community*, represented by the village assembly, the village council and the village chairman, which are placed at the same level as the LGAs. This arrow also represents (part of) the earlier mentioned research requests from VNG International; to what extent are financial affairs accessible to the community? Related to the communication between LGAs and the local community then, is the concept of *accountability*, the central topic of this research. Because of its central position, this topic is placed in the middle of the model in a bold printed textbox, and connected to almost every other textbox. As was explained in the theoretical framework in chapter 2, accountability refers to the relation between a right bearer and the agent responsible for fulfilling that right. Therefore, both the local community (the right bearers) and the LGAs (the agents) are linked to the concept of accountability. Also linked to accountability is the concept of *capacity development*, which in this research is represented by the Municipal International Cooperation (MIC), coordinated by VNG International. By providing training to the Tanzanian LGAs, VNG International and the Dutch municipalities try to increase the capacities and skills of the LGAs, which is why capacity development and the LGAs are connected too. By providing these trainings, MIC (by means of VNG International and the Dutch municipalities) becomes the instrument through which the achievement of accountability is supported. However, although accountability is perceived as the desired outcome of MIC, the final goal of all these stakeholders and themes is *good local governance*, of which, as we have seen in the theoretical chapter, accountability is an important component. Therefore, a direct, yet short, link between these two text boxes is presented.

Definitions

In order to clarify some of the concepts frequently used in this research, an explanation can be useful. Therefore, the following terms and their respective definitions are used throughout this research:

- *Accountability*: in this research accountability can be interpreted as the possibility to provide insight into certain processes and to make them more comprehensible by enhancing the level of control of and participation in those processes. This definition entails all three sub-elements of accountability which were highlighted in the theoretical chapter; transparency, answerability and enforceability.
- *Councillor*: although councillors (i.e. members of the council) exist both at the district/ward and the village level, in this research only those taking seat in the full council are denominated as 'councillor'. This term thus includes the special seat women councillors too, but it excludes the members of the village council.
- *Financial Management training*: refers to the series of training of VEOs and WEOs on the topics of manual accounting and report preparation (Gemeente Loenen, 2006, p. 23). This training was set up by the Tanzanian districts in cooperation with their Dutch counterparts and aimed to increase the reporting and communication skills of the participants.
- *Full council*: the full council is part of the general District Council, which includes both the elected councillors as well as the appointed officers. To avoid confusion, the term 'full council' shall be used to refer solely to the

elected councillors, whereas the appointed officers are referred to as 'officers' (Also see chapter 6 in which the LGA structure is explained in more detail).

- *Kondoa & Same*: the names 'Kondoa' and 'Same' apply both for the entire district consisting of different villages as well as for the district capital. However, in this thesis they shall only refer to the district as such, unless explicitly stated otherwise.
- *LGA:* refers to all government officials active at the local level, which in the case of Tanzania officially consist of the district, ward, village and Kitongoji or sub-village. However, as the latter level is considered more of an geographical division rather than an administrative, it has no executive officer. Therefore, the Kitongoji or sub-village (or *Mtaa* in the case of an urban ward) is not included in this research.
- *LLG*: stands for 'Lower Level Government' and refers to those LGA authorities below the district level; the ward and village officers in general, and particularly the WEOs and VEOs. This research has a strong focus on the LGAs below the district level.
- *Local community*: in this research, the term 'local community' is used specifically for the village population, as the village is considered to be the lowest administrative unit within the LGA structure and the level where representatives of the (local) government interact with the population (PMO-RALG, 2008).
- *LOGO South programme*: although VNG International is active with its LOGO South Programme in a number of countries across the world, in this research the term primarily refers to the LOGO South Country Programme that is being implemented in Tanzania which aims to assist in the implementation of the EPICOR based financial system in Same, Kondoa and Mwanga district (VNG International, 2009a, p. 1).
- *Officer*: all staff working at Local Government Authorities, such as those working at the district office, VEOs, WEOs and extension workers, is considered to be a government official or officer, for they all execute the policies of the local authorities. Whenever a specific officer belonging to one of the individual levels is meant, this will be clearly indicated (eg: district officer, executive village official, etc).
- *Target groups*: this research distinguishes between two types of beneficiaries of the Financial Management training; firstly, the direct target group consisting of the VEOs and WEOs who were trained themselves. And secondly, the local community, which forms the indirect target group as it did not participate in the training, but is to benefit from the training's outcomes as well.

5.3   Conceptual model

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                    ┌─────────────────────────┐
                    │    Decentralisation     │
                    │ Local Government Reform  │
                    │        Programme         │
                    └────────────┬────────────┘
                                 │
                                 ▼
┌──────────────────┐   ┌─────────────────────┐   ┌──────────────────┐
│     Capacity     │   │        Local        │   │      Local       │
│   Development    │◄─►│     Government      │◄─►│    Community     │
│                  │   │     Authorities     │   │                  │
├──────────────────┤   ├─────────────────────┤   ├──────────────────┤
│ • VNG            │   │ • DED               │   │ • Village Assembly│
│   International   │   │ • WEO               │   │ • Village Council │
│ • Dutch          │   │ • VEO               │   │ • Village Chairman│
│   Municipalities │   │                     │   │                  │
└─────────┬────────┘   └──────────┬──────────┘   └────────┬─────────┘
          │                       │                       │
          └──────────┐           ▼          ┌─────────────┘
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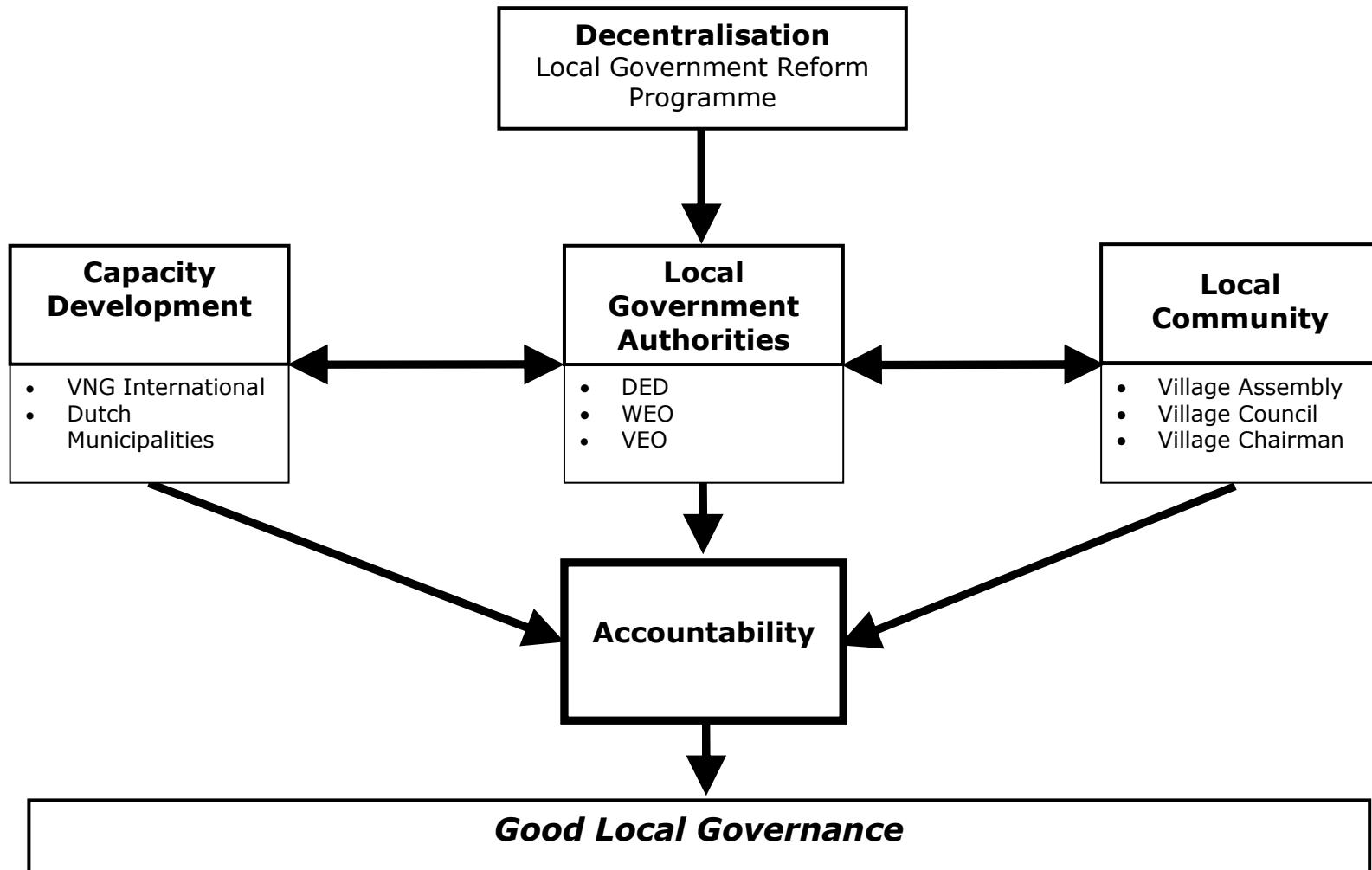
5.4   Research methods

This research focuses on elected leaders at the village level and their role within the accountability process, a part of Local Government Authorities of which only a little is known. Therefore, an exploratory and qualitative research was set up, which enables filling in the 'gaps' currently existing (Baarda & de Goede, 2006, p. 104). This type of approach facilitates a better comprehension of a complicated topic like local governance in Tanzania and the factors underlying accountability at the local level. The outcomes of such a research can help both the researchers and the research population in understanding the fundamental meanings of certain core issues (Mayoux, 2006, p. 120). By mapping out the LGA structure and making an inventory of the different factors influencing the accountability process, this research hopes to contribute to the improvement of the levels of accountability. The final aim of this research is to provide clear and workable recommendations for VNG International, the Dutch Municipalities and the Tanzanian districts, in order to improve the LOGO South Country Programme for Tanzania. To this end, a mainly qualitative, small-scale research has been conducted in two of the Tanzanian districts involved in the LOGO South Country Programme, which were visited for a period of 5 weeks each. During these 5 weeks, different research methods were applied, in order to get thorough understanding of the processes taking place in each district. As this research has an exploratory nature and only little of the research topic is known, a so-called process approach has been applied, which requires the researcher to be flexible and adapt the methodology as the research takes place (Baarda & de Goede, 2006, pp. 104-105). Consequently, a slightly different focus and methodology has been applied in each district, thus enabling to get a 'complete' picture. Therefore, rather than opting for a comparison, the results of both research areas can be seen as complementary to each other, leading to one general conclusion and recommendations applying for both districts. The research methods applied per district shall be discussed below.

Same district

In Same district, the focus has been on village chairpersons and their role in local financial management. To this end, a qualitative research was conducted, consisting of three different methods; personal, semi-structured interviews, structured group interviews and a short questionnaire. The first method, semi-structured interviews, is perceived as a good way of gathering factual information and to find out about (organisational) details which are usually not written down (Willis, 2006, p. 146). To this end, interviews were held with Same district officers about their daily activities; the communication between the different LGA levels; the capacities of the LLGs; and the need for improvement of these. In total 8 district officers were interviewed, after being selected by the LOGO South coordinator of Same district based on their involvement in either the Financial Management training given to VEOs and WEOs, or on their knowledge of district finances. These interviews lasted on average for one hour and were taped on a voice recorder, after which they were (literally) transcribed. Since most district staff speaks good English, no translator was needed, although occasionally difficulties due to language barriers occurred. The outcomes of these interviews were used for getting a better insight into the relations between the district and the village (sub question 1) and to assess how the Financial Management training was valued at the district level (sub question 2).

Figure 5.1: Distribution of Same villages

Secondly, structured group interviews were held with VEOs, Village Chairpersons (VC) and Sub Village Chairpersons (SVC) about their tasks and duties; the communication with the higher LGA levels; their communication with the community; their knowledge of Financial Management; their views on the possible benefit of including VCs in Financial
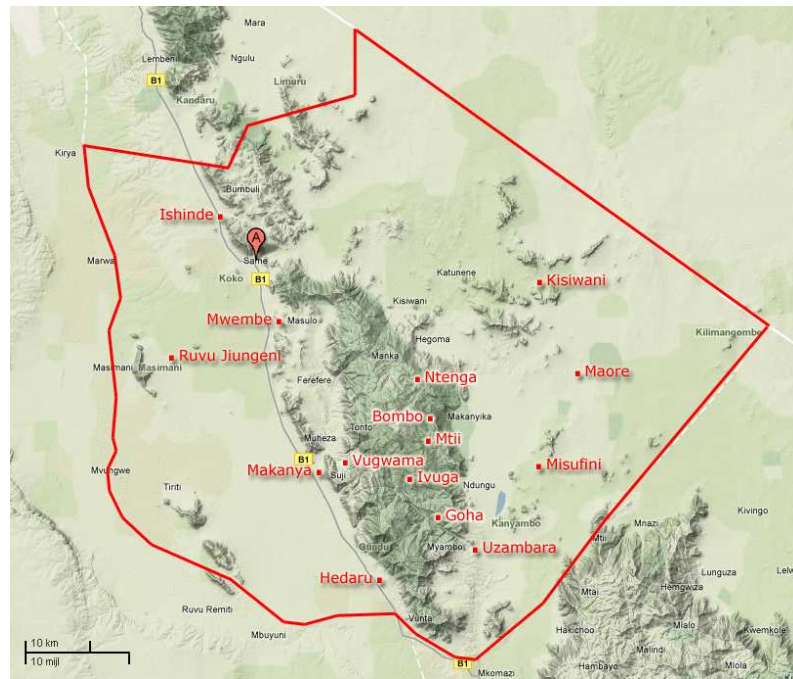
Source: Google Maps, 2009.

Management training; and possibly, room for improvement. In total, 15 different villages spread out over the district were visited (indicated in red writing in figure 5.1), of which the first 5 were selected by the Same LOGO South coordinator, while the remaining 10 were purposively selected by the researcher and district staff members[27]. Due to power relations (also see the part on 'limitations and reliability') between the researcher, the interpreter and the respondents, it was found that the respondents felt most at ease during structured interviews and were more willing to answer any questions when another village leader would be present. Therefore, interviews with multiple respondents (no more than 3 though) were held, while at the beginning of every interview, it was explained what kind of questions would be asked. Although this approach left little or no room for any unexpected answers, it was found to be the most convenient approach which guaranteed full cooperation from the respondents (Willis, 2006, p. 149). Due to the fact that most respondents had no or insufficient knowledge of the English language, an interpreter was needed to translate all interviews from Kiswahili to English, thus increasing the length and sometimes affecting the 'rhythm' of the interviews (Bujra, 2006, p. 174). On average, these took between 45 minutes and 1.5 hour and were taped on a voice recorder, after which they were transcribed. The outcomes of these interviews were used for describing the organisational structure of the village (sub question 1) and to assess the impact of the Financial Management training (sub question 2).

Finally, a short survey consisting of 10 questions was conducted among 38 community members about their understanding of village finances and the role of the village leaders within Financial Management. In total 38 community members

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[27] Unfortunately, no random sample was possible, as I had to rely on the gatekeepers from the district office who maintained contact with the villages. Without their cooperation, I could simply not get in contact with the VEOs and VCs. For more on this issue, please refer to the part on 'limitations and reliability'.

from 10 different villages[28] were selected by the VEO and/or VC of that specific village and asked to (orally) fill in the questions, which were translated on the spot by an interpreter. Even though this was only a very short questionnaire with a limited scope, some answers turned out to be very interesting and did provide insight into the villagers' perception of the Financial Management training (sub question 2).

Kondoa district

In Kondoa district the research focus has been on the differences between the elected village leaders and the executive village officials and the effects of the past trainings on both their capacities. Based on the findings and difficulties encountered in Same district, it was decided to apply a slightly different approach in Kondoa as to obtain information needed to fill in any 'gaps'. It was found that the data collection in Same had focused too much on the 'government-side' of the accountability process, whereas the 'population-side' was of equal importance. Therefore, the methods applied in Kondoa district were not only qualitative, but also participatory and consisted of personal, semi-structured interviews, focus group discussions and personal observations during official LGA meetings.

Personal, face to face, semi-structured interviews (and, on one occasion, a combined interview with two respondents, as this turned out to be more practical) were held with district officers and councillors about their daily activities; the differences between elective and executive Local Government Authorities; the effects of the Financial Management training; and the capacities of the LLG officers. A number of 13 officers (mainly Heads of Department, each from a different district department) and 3 councillors were selected by the researcher, and interviewed on the topics mentioned above. The interviews took between one and one and a half hour and were taped after which they were literally transcribed. Except for the councillors, all respondents spoke English, which simplified the interviews considerably as no interpreter was needed. Semi-structured interviews were also carried out with VEOs and WEOs with whom the Financial Management training was evaluated and the communication with the district and the village population was discussed. 6 villages in Kondoa were selected using a systematic random sampling technique (indicated in red writing in figure 5.2), leading to a number of 11 VEOs and WEOs[29] which were to be interviewed. These interviews took about 1.5 hour per village (the VEO and WEO were interviewed jointly) and due to insufficient knowledge of English, an interpreter was needed to translate from Kiswahili to English. The results of these interviews have mainly been used to measure the impact of the Financial Management training (sub question 2) and to assess the extent to which this has influenced the level of accountability at the village level (sub question 3).

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[28] This survey was held in the following villages: Ntenga, Bombo, Mtii, Vugwama, Ivuga, Goha, Kisiwani, Uzambara, Hedaru and Ruvu Jiungeni. For their location, please refer to figure 5.2.
[29] In one village the WEO was unavailable due to health reasons (Kelema Maziwani).

Figure 5.2: Distribution of Kondoa villages
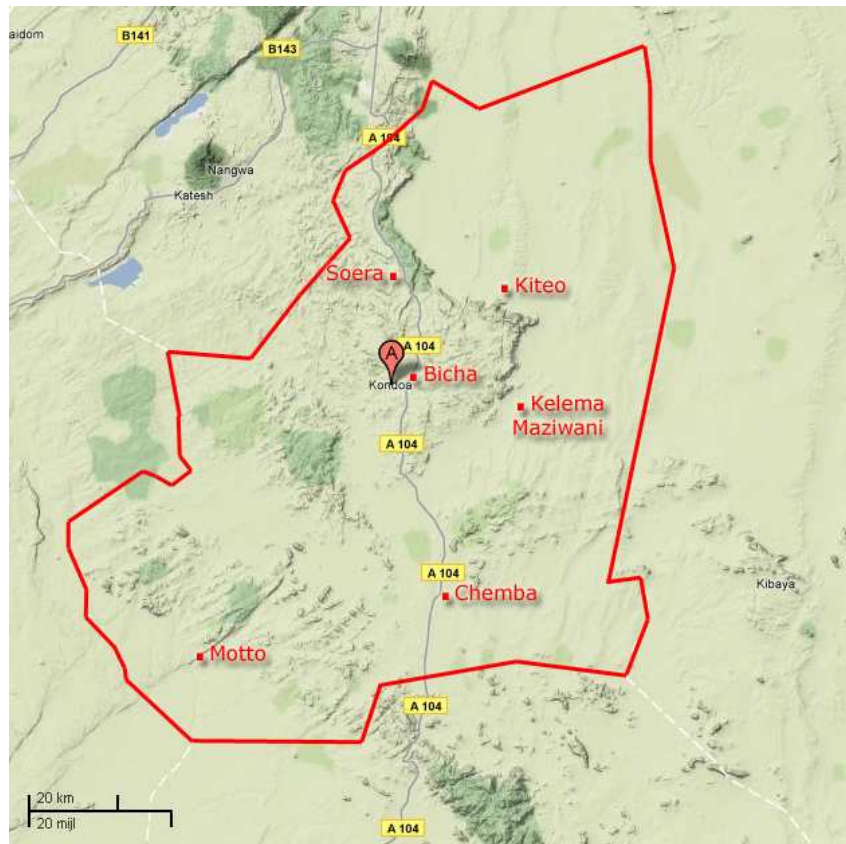
Secondly, focus group discussions were held with VCs and other council members from the previously mentioned 6 villages which were selected with a systematic random sampling technique. These group discussions allowed for the village population to ventilate their views and opinions, thus giving a 'voice' to an often overlooked group in

Source: Google Maps, 2009.

studies about LGAs (Mayoux, 2006, p. 118). Topics of discussion were the impact of the Financial Management training on the VEO and on the level of accountability in the village. Between 6 to 14 members[30] participated in these group discussions, which on average lasted for 1.5 hours and had to be translated on the spot by an interpreter as all communication at the village level takes place in Kiswahili. Consequently, as no literal translation was possible, the skills to summarize and translate by the interpreter turned out to be of great importance (Bujra, 2006, p. 177). The use of an interpreter sometimes hindered the dynamics of the group discussions, as some members patiently waited for the translator to finish his job before sharing their opinion. Moreover, not all council members were always as eager to participate, which could have been due to power and social status issues as the interpreter was a district officer (Lloyd-Evans, 2006, p. 157). Nevertheless, these focus groups were found very useful, both for the researcher as well as for the participants themselves. In 2 cases awareness creation and/or empowerment among the participants even took place, as the council members indicated that they had become aware of the important role they had to fulfil (Bicha Mtaa & Motto village). The results of these group discussions turned out to be of great importance to the sub questions 2 and 3.

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[30] Note: in Kiteo village only 3 council members (including the VC) were present, a number which could have severely hindered the focus group dynamic. Therefore, a group interview was conducted, rather than a focus group, as has been the case in the other 5 villages.

Finally, personal observations were made during a number of official LGA meetings held in Kondoa district. Firstly, a quarterly full council meeting and a planning and finance committee meeting[31] were attended. During these meetings, it was possible to witness up close and personal to what extent accountability mechanisms are in place between the right bearers (councillors) and the agents (officers) at the district level. The same mechanisms were also observed during a quarterly organised Ward Development Committee meeting which was attended in Kingale ward. Since all three of these meetings were held in Kiswahili, an interpreter was needed. Most of the notes taken during these meetings were used for 'mapping' the organisational structure of the Local Government Authorities (sub question 1). Finally, there was a possibility to verify some findings and discuss them with participants during the VNG International Platform meeting held in Kondoa on May 14-15. The data obtained during this meeting turned out to be of great importance to the topic of accountability among LGAs (sub question 3).

Consultations and literature research

Before the research districts in Tanzania were visited, interviews and consultations of key informants in the Netherlands took place. In The Hague, the programme managers of VNG International and the Tanzania National Coordinator were consulted, and some relevant documents were obtained. In the participating Dutch municipalities (Tilburg and Loenen aan de Vecht), staff members responsible for the LOGO South programme were interviewed and a large number of background documents were analysed. In Tanzania, in addition to the 10 weeks of data collection among the research population, 3 more weeks were used for (initial) literature research and consulting external experts in the field of Local Government Authorities in Tanzania. Although limited in terms of quantity, these interviews and consultations turned out to be of great importance to this research as they not only provided essential background information, but also helped in defining the focus.

5.5   Limitations and reliability

No research is ever free of restrictions, as there are several factors influencing the research itself and its results, impeding a possible generalization of the outcomes. This paragraph reflects upon the shortcomings of this research and discusses the limitations to the implementation and the reliability of the results.

Limitations of the research

Just like any other research, restrictions apply to this research, even before the results can be analysed. Consequently, there are at least three limitations which have to be taken into account; first of all, the research was conducted within a limited timeframe of only three months, in which two different districts had to be investigated. Clearly, this prevents the research from being very thorough and in-depth, as a longer research period probably would have done. A second limitation is the fact that the research topic is fairly new, for not a lot of studies on the electoral side of the sub-district level of LGAs in Tanzania have taken place. Consequently, relevant background information was sometimes difficult to come by. A third and final limitation has been the local language, Kiswahili, which prevented a thorough understanding of the answers given by the respondents and also prevented the results from being optimal. The time and effort it took to translate research questions and answers could have been used otherwise, contributing to more thorough research results.

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[31] For more information on these meetings and the Tanzanian LGA structure, please refer to chapter 6.

Reliability of the answers

Next to the limitations of the research, there are other factors at stake which prevent the results from being (directly) applicable to a wider population. These factors have to do with the reliability of the research and its results; the outcomes of any research can only be typified as reliable when they were based on a random sample (Laws, 2003). Firstly, there is the issue of representation, for only a limited amount of villages was visited during this research; 15 in Same and only 6 in Kondoa. In comparison with the total amount of villages per district (82 for Same and 188 for Kondoa) the sample size seems almost too small to truly represent the view of all people living in those villages in that district, especially in the case of Kondoa. This forms a severe hindrance when trying to make general comments about the population of these two districts[32]. Moreover, the villages in Same which were included in this research were by no means randomly selected, further obstructing the reliable representation. Rather, the villages were selected by members of the district staff based on their proximity to the district office and the tarmac road running through the district. Robert Chambers refers to this as the 'tarmac road bias' and points to the fact that visiting only those places which are located close to major roads or paths, may give biased results (Laws, 2003, p. 361). Although later on some more remote villages were visited too, the reliability of the data remained to be questioned, as they were still selected by district officers based on their preferences (i.e. a convenience sample), rather than being randomly picked[33]. In Kondoa this point was avoided by applying a systematic random sampling technique, and picking every n^{th} village from a list with all VEOs provided by the human resource department. Therefore, it is assumed that the (small) sample does reflect the entire population in a more appropriate way, even though the sample size remains rather limited[34]

A second factor influencing the reliability the results concerns that of power relations, not only between the researcher and the respondent, but also between the gatekeeper and the respondents. First of all, one should remember that every foreign researcher is in a position of power, even when one is not so much aware of this (Harrison, 2006, p. 62). As Apentiik & Parpart (2006) point out, gender, ethnicity, race, and access to certain resources can all influence they way a researcher is perceived by his or her population (p. 34). Being a western, white, female student doing research among government officials and village leaders in Sub-Saharan Africa, I sometimes found that respondents didn't cooperate on a voluntary basis, but rather because they saw this as an obligation towards the 'white person' who visited them along with some high placed district staff. Moreover, the use of a (highly placed) local government official as a gatekeeper reinforced this situation as some interviewees seemed to feel 'forced' to cooperate or to give certain answers which were meant to please the gatekeeper, thus further biasing the findings (Willis, 2006, p. 148). Although all these arguments are hypothetical, one can be sure that to some level, they influenced the results of the research.

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[32] Officially, no standard sample size exists for this is context specific for every research. Nevertheless, it is argued that the 'absolute minimum' of any valid sample is between 25 and 30 units (Baarda & de Goede, 2006, pp. 166-167; Laws, 2003, pp. 364-365).
[33] Laws (2003) describes talks of a convenience sample when the "sample includes whoever happens to be around at the time" (p. 366). The Same villages included in this research's sample were selected very much like this as the district officers simply 'picked' a number of villages from the list which they found to be suitable.
[34] The small sample size in Kondoa had to do with the researcher's limited timeframe and availability of transport and interpreters from the district level. Therefore, even though a random sample technique was applied, the reliability of this sample remains to be questioned.

Finally, the results have been severely influenced by the use of an interpreter when interviewing LLG officers, elected village leaders, village council members or other government officials who did not speak English. In both research areas, a district officer was assigned to accompany me and to translate where necessary. This situation turned out to be far from ideal, as this caused unwilling people having to act as an interpreter, which clearly obstructed the research. Working with a third party like an interpreter is linked to power relations as well, as the researcher is dependent not only on the skills, but also on the willingness to cooperate and the personal values and believes of the interpreter (Bujra, 2006, pp. 176-177). During the first few interviews with VCs and VEOs, the difficulty of working with a translator became clear as the interpreter often took over the conversation and sometimes even answered the questions on his own account. What is more, he even 'filtered out' information which seemed irrelevant or insignificant to him. Although this might not have been intentional, it did influence the results, and probably in a negative way.

6.   Structure of the Local Government Authorities

In chapter 3 it was described that Tanzania's current decentralised structure took shape with the introduction of the Local Government Reform Programme (LGRP) in 1997 (PMO-RALG, 2008; van Dijk, 2008, p. 150). This reform programme resulted in the current system in which government and population representatives cooperate on three different, but interconnected levels of local administration (see figure 6.1). A brief introduction to the set up of this decentralised structure was already given in the contextual framework, and in this chapter a more in-depth analysis of the roles and responsibilities of all three levels of Local Government Authorities will be made. By doing so, this chapter aims to give an answer to the first sub question of this research; *how is the organisational structure of the different Local Government Authorities in Tanzania set up?* Through document research, interviews and group discussions conducted in Tanzania as well as personal observations during a number of local government meetings, insight is provided into their respective structures, meetings, functions and ways of funding. The first paragraph, 6.1, will discuss both the legislative and the executive side of the district, while in paragraph 6.2 the structure at ward level is explained. Finally, the structure of the governmental and popular representative active at the village level is described in paragraph 6.3, followed by some concluding remarks in paragraph 6.4. These findings are based on official documents (local government laws), interviews and consultations of district officials and popular representatives, as well as personal observations, since official rules and regulations are often missing at the sub-district level. The outcomes of this chapter will function as a base for the next two empirical chapters in which the impact of the Financial Management training and its influence on the level of accountability will be assessed.

Figure 6.1: set up of the Local Government Authorities
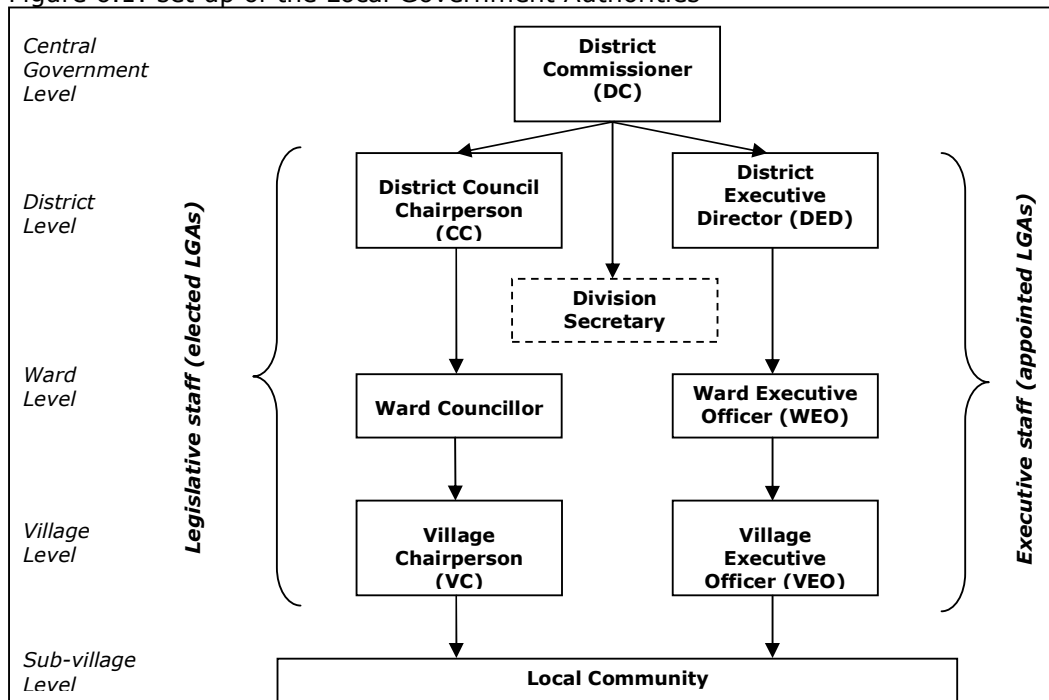
6.1   LGAs at the district level

Tanzania has applied a two-tier system of decentralisation with the appointed, executive staff representing the government at the local level, and elected, legislative politicians representing the local community. The district, which is the highest level of Local Government Authorities, forms no exception to this structure, with the elected councillors representing the population and the appointed officers representing the government.

The Full Council

At the district level, the full council[35] is considered to be the highest organ and thus responsible for all decisions taken within the district. The full council consists of politicians (councillors), who are elected during the national elections, and is chaired by the Council Chairperson, who is elected among the councillors for a period of five years. The Council Chairperson, together with the Deputy Council Chairperson, who is elected every year, forms the board of the full council and preside all meetings. During those meetings, the District Executive Director (DED), an appointed government official, acts as the secretary although he is not allowed to vote or take any decisions.

As the full council is made up out of politicians representing administrative, demographic and political categories, the size and composition of the full council varies per district, depending on the amount of wards and political parties present in that specific district. However, The Local Government (District Authorities) Act (1982a) has established that every full council should at least consist of
   a) councillors representing the different wards in the district;
   b) members of parliament originating from that district;
   c) 'special seat' women councillors, representing the women of that district[36].

Members of the first category, the ward councillors, are elected every five years during the national elections (although it was recently suggested that these politicians should be chosen during the local elections, which are usually held one year prior to the national elections). For every ward in the district, only one councillor can be elected, who also represents one of Tanzania's six political parties. However, in most Tanzanian districts the majority of councillors still belong to the ruling party Chama Cha Mapinduzi (CCM – or revolutionary party). All candidates for councillor are first screened by their party, and only when they are selected as 'adequate' politicians, can they be confirmed by the electorate commission to stand for the position of councillor. The second group of people forming the full council concerns the members of parliament who reside in that specific district. Officially, they are required to take part in any full council meeting, but in practice this hardly ever happens as they are usually working in Dodoma where the National Assembly or Bunge takes seat (CIA, 2009). Finally, the third category of popular representatives in the full council relates to the female electorate; any political party with a certain number of elected councillors is given the opportunity to nominate women to become 'special seat' women councillors. The Local Government Law of 1982 (revised in 2000) states that the number of women councillors should add up to at least 30% of the total amount of ward councillors and members of parliament, in order to make sure that women are also represented at the LGAs. The problem with these female councillors is that the legal basis of their representation is sometimes questioned

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[35] Note that the Full Council is part of the general District Council, which includes both the elected councillors as well as the appointed officers. To avoid confusion, the term "full council" shall be used to refer solely to the elected councillors, whereas the appointed officers are referred to as 'officers' or 'appointed officers'.
[36] Consultation 2.1 – SNV employee; interview 6.13 – Kondoa district officer.

by other (male) councillors: "you need a ward to have a voice" (Harrison, 2008, p. 180). Thus, these 'special seat' councillors have not yet been given sufficient space to lead development activities in the wards, although this is improving with certain capacity building and advocacy initiatives. However, the existence of these special seats sometimes forms a hindrance to other women wanting to participate in the council; for it occurs that the 30% is perceived as a maximum limit, excluding any 'additional' female councillors[37].

The full council meets once every three months to discuss general issues, and once a year to discuss and approve the annual budget for the next financial year. These meetings are an expression of popular representation at the district level; their purpose is to monitor the actions and decisions being (under)taken by the district's officers and to verify whether the services have been delivered as was agreed upon. During these full council meetings, summaries of the different committee meetings are (briefly) discussed after which the councillors can ask questions and supply comments. Next to the councillors, all Heads of Department (HoD) are required to attend the full council meeting, although they don't have any right to vote, just like the DED. Their job during these meetings is limited to answering any questions or issues raised by the councillors about their specific departments. These meetings thus are a clear example of an accountability mechanism since the elected representatives can hold the executive officials accountable for decisions taken. During these meetings, the DED forms the 'link' between the councillors and the officers, because being a government employee; he is supposed to be aware of everything discussed by the councillors, being the secretary of both the full council and the different committees.

All members of the full council are politicians who represent their wards on a voluntary basis. Most of them have another source of income and only spend one or two days a week on being a councillor. They are, however, entitled to some compensation for their travel and lodging expenses whenever they need to go to the district office. These expenses are paid for by the district office. The costs of these council meetings and other office expenses of the full council are covered by the local revenues collected from the villages[38].

The standing committees

In order to facilitate the decision making process, the full council is organised in a committee structure with a maximum of 6 different standing committees, each responsible for certain topics (see figure 6.2). In order to ensure that the decisions taken by these committees are executed as well, executive officers also take seat in those committees, with the involved HoD acting as the secretary. According to official rules and regulations, the DED is supposed to be the secretary of all standing committees, but as this is hardly compatible with his many other tasks and duties, he usually assigns one of the HoDs to act as a secretary on his behalf. By means of this structure, the councillors, representing the legislative side of the district, take the decisions, whereas the officers, representing the executive side of the district, carry out these decisions. To the councillors these committees then become an instrument of holding the LGAs accountable as they can discuss and vote for issues and projects going on in their wards[39].

Officially, every councillor has to take seat in at least 1 committee, even though it is not advisable to take seat in more than 1 committee. An exception to this is the finance and planning committee (the main and monitoring committee), in which

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[37] Consultation 2.1 & 5.1 – SNV employees.
[38] Interviews 6.6 – Kondoa district officer; interview 6.12 – Kondoa councillor.
[39] Consultation 5.1 – SNV employee; interview 6.1 – Kondoa district officer.

every chairperson of the other committees is required to take seat, in order to make sure that the chairpersons of every committee are informed on any financial issues. The composition of the standing committees changes annually and is based on discussions between the CC and the DED, and their vision on the issue. After this, the councillors are asked for their preferences and assigned to the separate committees, although it was admitted that this is an ideal situation, as these preferences can't always be taken into account[40]. The different standing committees meet at least once per three months, except for the planning and finance committee, which is the overall monitoring committee and which meets every month. During any of the committee meetings the councillors can discuss points for possible new by laws, which, unlike the official Local Government Laws, can be submitted by any district council, after which it has to be endorsed by the minister of PMO-RALG.

Figure 6.2: Set up of the standing committees at the district level
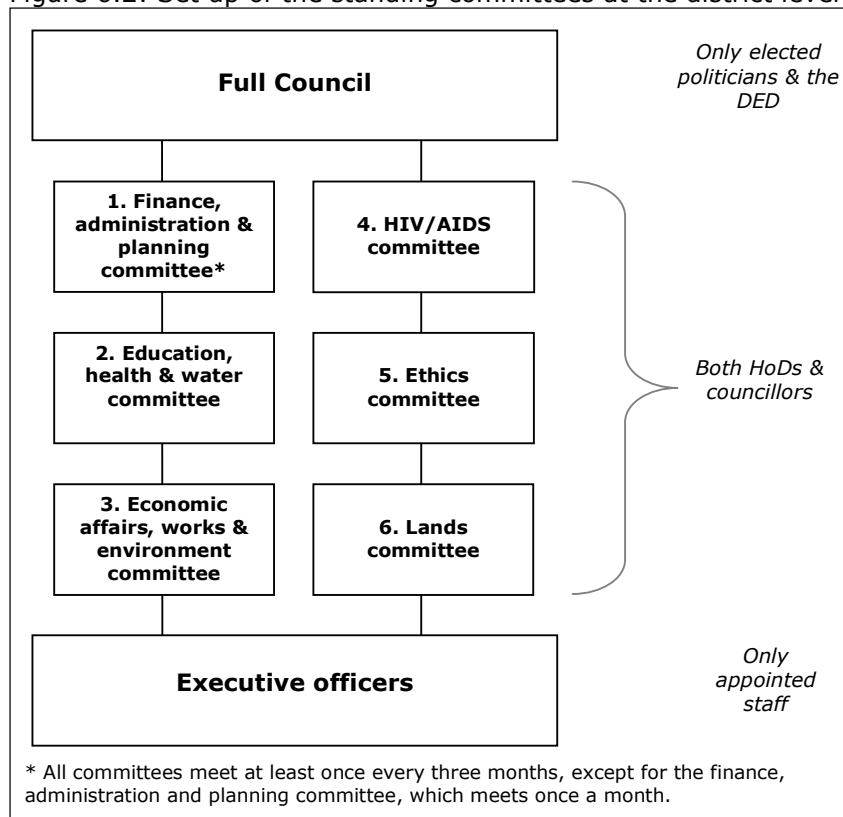
The *Finance, administration and planning committee* is the biggest and most important committee, and is responsible for the control, supervision and approval of all financial issues of the council. This committee consists of all chairpersons of the other committees, the Council Chairperson (who is the chair of this committee), the Deputy Council Chairperson and any Members of Parliament. Since most members have no official background in financial matters, it is very important that all information is delivered in a clear and transparent way. To this end, the DED, (who officially acts as the secretary, but often assigns one of the HoDs to replace him) the district treasurer, the district planning officer, the district human resource officer, the district internal auditor and the district legal officer also take seat in this committee for explaining technical matters, although they are not 'full members' as they don't have any right to vote. In addition,

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[40] Interview 6.5 – Kondoa councillors.

although the meetings of this committee are usually not open to the public, other HoDs from the district are allowed to join in. The finance, administration and planning committee gets together monthly, and during those meetings the previous month is discussed in terms of finances. This committee is mainly an instrument of verification, focusing on reviewing the plans implemented and whether they have been in line with the quarterly plans set up by the full council. In other words, this committee is considered to be a system of "internal control" (The United Republic of Tanzania, 1997, p. 14).

The two other compulsory committees related to the district's departments are the *Education, health and water committee* which is attended by the HoDs of Health, Education, and Water departments for technical issues; and the *Economic affairs, works and environment committee*, which is attended by the District Planning Officer, the District Road Engineer (HoD of Works), the HoD of Lands, Natural Resources and Environment, the HoD of Agriculture and Live stock, and sometimes the HoD of Community Development. These committees are responsible for monitoring and discussing all issues concerning education, health, water, economic affairs, works (such as the construction of roads and public buildings) and environmental issues. By verifying if the district officers have executed all plans as discussed during the full council meetings, they too are an instrument of internal control, with the elected representatives of the population holding the appointed government officials accountable for their deeds and decisions.

Next to these three compulsory committees, the council has the right to organise itself in a maximum of three other, non-standing committees, which are usually organised around certain special issues such as the *HIV/AIDS committee*, attended by the heads of the Health, Community Development and Planning department and chaired by the Deputy Council Chairperson, the *Ethics committee* and the *Lands committee*. Finally, the councillors can take seat in two more, non-standing committees; the Association of Local Authorities of Tanzania (ALAT, a national platform, in which the councillors are expected to represent their district) and the Council Reform Team, which is made up out of a small number of councillors, district executive officers and private sector members[41].

The district departments

As stated before, the highest organ in the district is the full council, which is made up out of elected councillors representing the legislative branch of the district's two-tier decentralised system. The executive branch, on the other hand, comprises of a large number of officers who are appointed by the Ministry of Regional Administration and Local Government (PMO-RALG), which in turn forms part of the Central Government[42]. Directly under the full council comes the DED who is the Head of all executive officers working at the district level and who, as can be seen in figure 6.2, also takes seat in the full council. In terms of finances, the DED is the accounting officer of the district and thus responsible for the finances and the execution of the entire financial administration of the district and its subordinate LGAs. Officially, this entails him being responsible for the daily handling of all finances, but in practice, he is simply updated on the district's finances by the district staff (finance department and internal audit section), after which this information is then passed on to the councillors (The United Republic of Tanzania, 1997, p. 11).

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[41] Interview 6.13 – Kondoa district officer.
[42] Consultation 2.1 – SNV employee.

Under the DED, there are 3 different units which facilitate the activities of the different departments. Since their activities are cross-cutting, they are not on the same level as the departments; the Head of Unit (HoU) is higher in hierarchy than HoD, although they usually have a smaller number of staff reporting back to them. There are three units at the district level, and each HoU reports directly back to the DED; the Planning, Statistics and Monitoring unit; the Internal Audit unit; and the Law & Security unit. After the units, the departments come, each with their respective Heads of Department (HoD) and several officers, depending on the size. Finally, the different departments are split up in sections, belonging to the departments which also have their own Head of Section (HoS). These HoS report back to the HoD. For a complete overview of the district organisational structure, please refer to appendix 0. The district's executive management is very hierarchical, as can be seen in the figure in this appendix, with almost every officer having to report to a superior; the HoU and the HoD report back to the DED to whom they are accountable, while the HoS reports back to the HoD. These lines of communication take place on a regular basis; for example there are weekly meetings between the DED and the different HoDs and HoUs get during which an overview of all activities occurred during the past week and of those yet to come is discussed. The lines of communication between the district officers and the councillors are less frequent; all contact with the executive and elected staff has to go via the DED and usually only occurs prior to and during the quarterly full council meetings and/or the committee meetings.

The district officers are responsible for the day to day handling of all plans as discussed by the council. They are also in charge of recruiting of government employees such as hospital staff and teachers, of making sure that tenders for new roads to be built are dealt with correctly, of giving advice to farmers on the use of fertilizer, of making sure that all water pumps are working, of taking care of sewerage and sanitation systems, etc. In short, they are the district's executive staff and take care of the everyday issues occurring in the district (Verbeek, p. 23, 2008).

The district office gets funded through the Council Development Grant (CDG), which were previously known as the Capital Development Grant and Capacity Building Grant and are distributed by PMO-RALG. This grant is based on the Local Government Development Grant system and gets awarded on assessment basis, consisting of a set of minimum requirements to assess whether LGAs and LLGs (lower local governments) are complying with certain standards in terms of financial management, good governance, accountability and transparency. The better a district performs, the higher the CDG will be (The United Republic of Tanzania, 2008, p. 2).

6.2   LGAs at the ward level

As mentioned before, the ward is purely an administrative level, which has been designed in order to simplify Tanzania's decentralisation system. The ward level is also used to discuss matters which include several villages; "issues where there is a shared effort, these get taken to the ward level. After this, the issues are taken to the village level once more"[43]. Unlike the district and the village, the ward has no legal authority, but rather takes on an advisory and supporting role towards the district as well as towards the village (Verbeek, 2008). Consequently, its structure is far less complex than that of the district and the village, and fewer people are active at the ward level, although the ward too has this two-tier system of appointed government officials (the Ward Executive Officer, or WEO,

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[43] Interview 6.9 – Same district officer.

and the extension officers) and the elected representatives of the population (forming the Ward Development Committee).

The Ward Development Committee

Unlike the district and village level, the ward has no legislative council, since it is no official legal unit. Instead, there is the Ward Development Committee (WDC) which functions as an advisory platform where village leaders meet and discuss the united development plans of all villages present in that specific ward, and compare them with the plans of the district.

The different members of the WDC can be grouped into three categories; the first one concerns the 'regular members' who are officially recognised as members and who all have the right to vote, since most of them represent the population living in the ward. Among them are; the councillor of that ward, who Chairs the WDC meetings[44]; all Village Chairpersons of the villages belonging to the ward; and any women councillors who have a special seat position in the district council and who reside in that specific ward. The second category consists of the so-called 'co-opted members'; government officials who work at the village or ward level, and therefore are allowed to be present during the WDC meetings. Among these co-opted members are the WEO, who is the secretary and reports back to the DED; all VEOs of the villages belonging to the ward, the (appointed) ward extension officers and technicians such as the ward education officer. And finally, there are the 'invited members'; representatives and members of important groups such as NGOs, CSOs and FBOs, and influential people from the political parties and the private sector. Although members belonging to the second and third category are not allowed to vote, they can exert some influence on the decisions made by the WDC through lobbying. The number of members of a WDC is thus not a fixed number as it depends on;
   a. The number of villages per ward (VEO & VC);
   b. The possible presence of women councillors who have a special seat position;
   c. The availability of ward extension officers for certain issues, and;
   d. The possible presence of NGOs, CSOs and FBOs in the ward.

As mentioned before, the WDC's actual power is limited to supporting and opposing village development plans and giving advice on these topics. The link between the village development plans and the district development plans lies with the ward councillor who not only takes seat in the full district council, but who often also chairs the WDC. He or she can give advice to both the district and the village, based on what was discussed during the WDC meetings, which are held quarterly. During the WDC meetings, the action points of the previous meeting are compared with the decisions made during the full council meeting at the district level. During these meetings the development plans of the district are aligned with those of the villages; the WDC thus not only fulfils an advisory role, it also coordinates the development plans of the different villages. However, the main function of the WDC is to ensure that any developmental decisions taken by the district council are implemented. Development in this case is taken in its widest sense; the WDC is responsible for the economic, social, commercial and industrial development, as well as for the welfare and wellbeing of its residents. However, it has to do so without having any legal authority (The United Republic of Tanzania, 2000b, pp. 137-138). More practically, this translates to the supervision and promotion of development activities, planning and coordinating programmes of the district council, monitoring local revenue collection,

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[44] According to the official guidelines, the chairperson of the WDC is to be elected from the different Village Chairpersons. Nevertheless, it has become a more common practice that the respective ward councillor chairs these committees and their meetings.

supervising the existing funds within the ward and promoting gender issues (The United Republic of Tanzania, 2000a, pp. 30-31).

There are no real funding plans for the ward as most members of the WDC already get paid by the district via other schemes; VEOs & WEOs are government officials, and so are extension workers who are paid by the district; whereas the VCs and the ward councillor are not salaried (although the ward councillors do get allowances for attending council meetings at the district office). Moreover, the villages belonging to that ward contribute to any possible ward projects, while special designated funds are also available at the district level, for say, a secondary school which can be used by all villages in that ward. Therefore, since the WDC has no mandate to make or change any decisions, it does not need any financial base to fund its activities[45].

The Ward Executive Officer

The Ward Executive Officer, or WEO, is an appointed government official active at the ward level. The WEO is employed and salaried by the district office[46] and responsible for keeping the books and other administration at ward level, as well as acting as secretary during WDC meetings. In addition, the WEO is expected to provide guidance to the VEOs working in his ward whenever necessary. The WEO, in short, is a LLG administrator who supervises the VEOs, collects the development plans from the different villages and provides the district with information about those villages. He forms the link between the executive officers at the village and the district level.

Extension officers

The extension officers form a special case of government officials, who are employed by and report back to the different district departments, but are active at the ward and village level, where they assist in technical matters. Examples can be the ward education officer who advises the WDC (and sometimes the village council) on all topics concerning education, or the ward agriculture officer, to whom farmers can turn for advice when needed. One district officer interviewed added to this by saying that through the extension workers, the district office is ensured the village population is truly involved in the development plans"[47]. Moreover, the extension officers also provide assistance on financial matters, such as setting up budgets for village development projects, something which often requires specific knowledge which the VEOs and WEOs do not have[48]. One respondent viewed this cooperation between extension workers and other LLG officials positively by saying that "it is not about hierarchy but rather about specific knowledge, we need to work together as a team"[49]. However, this view was opposed by the (elected) council members of the same village, indicating that they saw the extension workers as a way for the district to interfere with the village development plans; "This is a vulnerable area where external people like the district council can interfere with the village's priorities (…) Of course there remains a need for extension workers, but only on our request instead of these people coming to us and directing us"[50].

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[45] With special thanks to Mr. Protas who provided all information displayed on the WDC.
[46] There are, however, plans to shift this responsibility to the Ministry of Regional Administration and Local Government - PMO-RALG.
[47] Interview 6.11 – Kondoa district officer.
[48] Interviews 7.2, 7.4 & 7.9 – Kondoa VEOs & WEOs.
[49] Interview 7.13 – Soera VEO & WEO.
[50] Focus group 7.12 – Soera village council.

Although there are official guidelines stating the number of extension officers required per ward for every department or section, it occurs that different wards have to share, say, one agricultural extension officer, because the agriculture section is understaffed. Moreover, since the guidelines do not require every section to have extension workers, it is possible for some sections to not have any technically skilled staff at all. In Kondoa district it was found that the 35 different wards had to share only three community development extension workers, whereas in Same district, the 25 existing wards had a total number of 13 community development extension staff at their disposition[51].

6.3   LGAs at the village level

The village, finally, is the lowest level of Tanzanian Local Government Authorities and is very much organised in the same way as the district; it is officially recognised as a legal entity, it has a council formed by elected members who do not only represent the population but also various political parties (village council members need to be members of any of Tanzania's political parties in order to get elected). In order to facilitate the decision making process, the village council too is divided into a number of standing committees (see also figure 6.3). The biggest difference between these elected organs however, is that the village council is not only legislative in nature, but also has executive powers, whereas the district council does not have such powers. In addition to the executive powers, every village has a Village Executive Officer (VEO) who represents the LGA, acts as the village secretary and maintains contact with the other LGA levels. The highest organ at the village level, however, is the village assembly, which take place once every three months and are open to all residents over the age of 18 years. During these meetings, the population has the right to vote on all topics treated (The United Republic of Tanzania, 2000a, p. 58). It is therefore that the general village assembly is called "the supreme authority on all matters of general policy making in relation to the affairs of the village as such (…)" (The United Republic of Tanzania, 2000a, pp. 77-78). For a complete overview of all actors at the village level, please refer to figure 6.3.
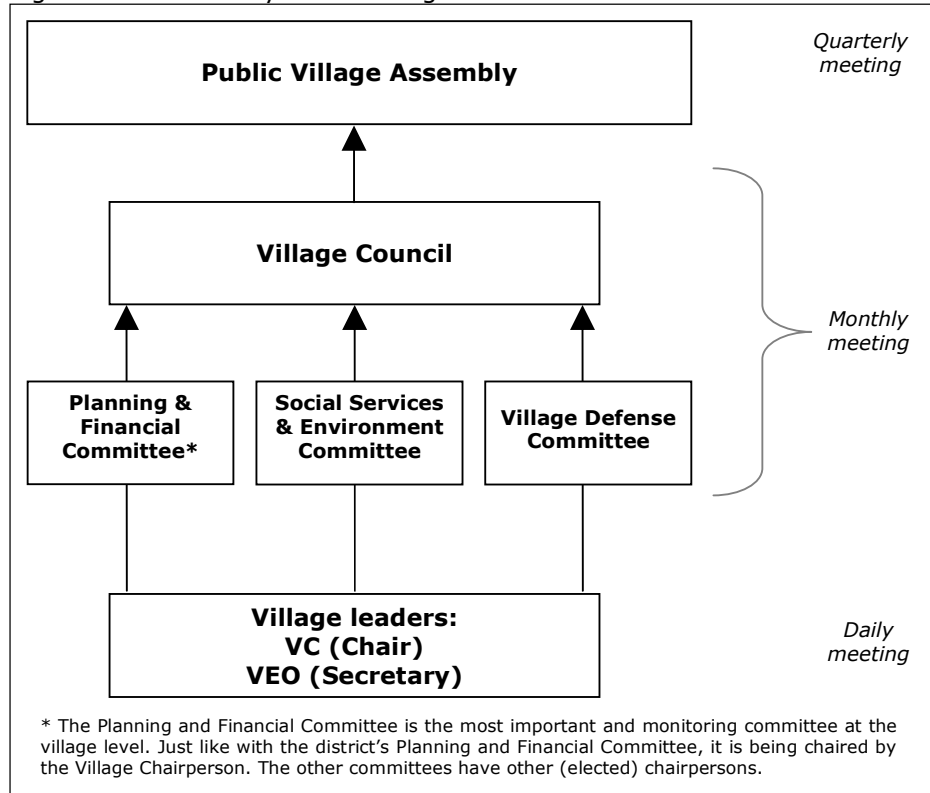
The village council

As can be seen in figure 6.3, the village council members are supposed to meet every month. During these meetings, the council is being chaired by the Village Chairperson, who is elected among all council members[52]. Although he or she is no higher in terms of hierarchy than the other members, he does have a special position as he also represents the elected village government during WDC meetings and such. As the village council is responsible for the execution of the village development plan, this is thoroughly discussed, as well as any other issues treated by the different village committees. In order for any council meeting to be considered legitimate, a quorum of 50% of the members is required (The United Republic of Tanzania, 2000a, p. 59). However, although the members of the village council have an important task, it sometimes occurs that meetings are cancelled due to insufficient committee members present. The reason for this can be found in the fact that none of the council members is paid for his or her activities, they all operate on a voluntary basis and sometimes their daily activities prevent them from attending the council meetings. Sometimes, the council consists of retired civil servants or local businessmen who aspire higher political jobs at the district or even national level (parliament), who can 'afford' to giver up part of their time to the benefit of the village, but often the largest part of the council concerns farmers and other interested villagers who do not have

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[51] Interviews 6.13, 3.6 & 6.11 – Same & Kondoa district officers.
[52] Note that this structure is very similar to that of the full council at district level, which is chaired by the Council Chairperson who is elected among the various ward councillors.

this luxury (Lange, 2008, p. 1126). In 'progressive districts' there have been some trials for local revenue generation and parts of this revenue generation have been used for compensation of the operational costs (travel expenses, meals and such) for (village) council members[53].

Figure 6.3: Hierarchy at the village level

The functions of the village council focus on promoting the social and economic development of the village, ensuring the welfare and wellbeing of the village residents, planning and coordinating agricultural, horticultural, forestry or industrial activities in the village, encouraging the village residents to participate in communal enterprises and to cooperate with other village councils in joint economic enterprises (The United Republic of Tanzania, 2000a, p. 78). However, the exact interpretation of this rather general description varies from village to village, as observed in one village in Kondoa district, where the village council was described as being responsible for supervising the VEO, acting like a 'think-tank' for the planning of village development activities, being responsible for making sure that services are rendered to the community and safeguarding the finances and resources of the village on behalf of the community[54]. In addition, the village council has the power to design village by-laws, although officially this type of task should belong to the village assembly since this is the highest organ at the village level (REPOA, p. 5; The United Republic of Tanzania, 2000a, p. 88).

Funding at the village level is still highly depending on grants provided by the central government; only a very small part is generated through local revenue collection[55]. However, as it was admitted by one district officer, the largest part of

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[53] Interview 4.14 – Hedaru VC; consultation 5.1 – SNV employee.
[54] Focus group 7.5 – Motto village council.
[55] Although no percentages are available for the village level, it was estimated that an average 10% of all district revenues is locally generated (Mmuya & Lemoyan, 2008, p. 3; Verbeek, 2008, p. 4).

revenue collected at the village level gets sent to the district and then is used to cover the cost of the district council's meetings. Only 10% of the revenue collected at village level is sent back to the villages. In addition, every village is supposed to have at least one bank account in which the district can deposit money for the village development plans, which the village council members, after signed consent by the district, can withdraw from the account. Officially, the village council members are allowed to withdraw this money as long as it is in line with the village development budget for that specific year, but it was found that this by no means always the case; some district officers fear that village councils are not capacitated enough to deal with and manage the funds they receive from higher level authorities. Therefore, they prefer to decide on behalf of the village government[56].

The village committees

Just like with the district, the village council can discharge any of its functions to a limited number of committees. And just like at the district level do the compositions of these committees change annually. The biggest difference with the district level is that there is no exact description of these committees, although they are supposed to be similar to the ones existing at the district level. To this end, the district has the "duty to put it in writing so they can be official rules". Consequently, every district can write its own seculars on the forming of village committees and their individual tasks and responsibilities[57].

The *Finance and planning committee* is chaired by the Village Chairperson and consists of about 8 people. Before any financial report or budget is made public, the VEO first discusses and scrutinizes this with the finance committee; every month, they analyse the books of account, inspect them and draw conclusions. After this, the budget is presented to the village council, and, after approval, to the village assembly. Next to the inspection of the village budgets, this committee is responsible for the supervision of the local revenue collection, the assessment of new sources for local revenue collection, designing and planning of new village development projects and has the duty to collect data on families with food shortages[58]. Next to the *Finance and planning committee*, there are two more compulsory committees; the *Social Services & Environment Committee*, which takes care of the daily handling of all social services provided in the village, such as health, education and waste disposal; and the *Village defense committee*, which is responsible for guarding the safety and order in the village. Both of these committees are being chaired by someone else than the Village Chairperson[59].

The Village Executive Officer

The Village Executive Officer (VEO) is, just like the WEO, an appointed government official, employed and salaried by the district office and responsible for keeping the books and administration of the village. Although every district office has a book containing official job descriptions for al district staff, no such thing exists (yet) in the case of the VEOs and WEOs. Instead, there is a general description of what the district expects the VEOs to do: maintain peace of the village; make sure that the revenues are being collected; supervise the village development activities according to the plans, and act as the village secretary

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[56] Interviews 6.6, 6.9 & 7.6 – Kondoa district officers and Kondoa VEO.
[57] Interview 6.9 – Kondoa district officer.
[58] Interviews 7.6, 3.6 & 7.3 – Kondoa VEOs & village council members.
[59] As described above, no seculars for the village committees exist. In the case of the *Finance and planning committee*, some information was retrieved during the focus group discussions held in Kondoa district. However, as no members of the other two compulsory village committees were consulted, further information is lacking.

during all village meetings. In addition, the VEO is also responsible for the communication with the district officer, something which usually occurs in writing[60].

According to the job requirements, every person wanting to become a VEO needs at least to have completed secondary school (form 4), including a 2 years' course in human resource, community development, planning or law. However, in reality, this is not always the case, with some VEOs barely having finished primary school. Consequently, their capabilities to keep records can be questioned. In an attempt to solve this problem, PMO-RALG has obliged all district offices to create a budget to send any VEOs (or WEOs) without a sufficient education level back to school[61]. Another difficulty with the tasks of the VEO is that it remains unclear where his responsibilities to report are situated. Because, although he is appointed as the executive officer at the village level, it is nowhere recorded officially that he should only be accountable and report to his appointing authorities, such as the WEO and the DED (REPOA, p. 5). In practice, most VEOs are expected to provide extensive reports to the WEO and DED, from whom they usually receive can turn to the WEO for advice[62]. On the other hand, the VEO often only communicates verbally with the other village level actors such as the VC and other council members, as they feel that they are not accountable to the village council[63]. This confusion about accountability of the VEO[64] can lead to problems at the village level, as pointed out during one focus group held in Kondoa: "The VEO tells us that 'You know, we are government employees, we are salaried people. You are not salaried people. You are only temporary so we can't listen to you'"[65].

6.4   Concluding remarks

As can be observed in this chapter, Tanzania has applied a twofold decentralisation scheme, with elected representatives of the population monitoring the appointed government officials. This division should be one of equality, with officers and politicians cooperating and communicating regularly and fairly, both between and inside al three different LGA levels. Sadly enough, this is not always the case, and the last citation in the previous paragraph seems to reflect this mentality. During the interviews it was found the appointed officers tend to have a feeling of superiority and perceive councillors as illiterate and unpaid volunteers versus the salaried officers who are perceived as professionals and knowledgeable. Moreover, this feeling of superiority also exists vis-à-vis the officers from the different LGA levels, with the district officers perceiving themselves as far better than the other LLG officers. By building the capacities of those LLG officers, Tilburg and Loenen municipality together with VNG International, have tried to increase this 'gap' between the district and the ward and village officers, with the final objective of ensuring transparent and accountable financial management at all levels. The extent to which they have succeeded in reaching this goal, will be explored in the next two chapters.

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[60] Interview 6.8 – Kondoa district officer & interview 7.6 – Motto VEO & WEO.
[61] Interviews 3.8 – Same district officer; interview 6.8 – Kondoa district officer.
[62] Interview 4.1 – Ishinde VEO & VC.
[63] Interview 6.4 – Kondoa district officer.
[64] For more information on accountability at the village level, please refer to chapter 8.
[65] Focus group 7.10 – Kelema Maziwani village council.

7.   Financial Management: impact on the target groups

Now that the previous chapter has provided an overview of the two-tier structure of the different Local Government Authorities in Tanzania, it is time to move on to the second sub question of this research: *What has been the impact of the Financial Management training on different target groups at the local level?* Based on the outcomes of various interviews and group discussions, compared with personal observations and studied literature, this chapter will try to assess how the different respondents such as direct target groups (executive officers), indirect target groups (the elected representatives of the village population), participants (VEOs and WEOs) and non participants (councillors) have perceived the impact of the trainings provided by the Dutch municipalities. In the first paragraph, 7.1, the different target groups of these trainings are described. During the research period it was found that the answers to the sub question presented above can be grouped into three different categories. Consequently, these types of answers will be analysed in paragraphs 7.2, 7.3 and 7.4, whereby a distinction will be made between those answers given by either officers or councillors, and participants or non-participants. At the end of the chapter, in paragraph 7.5, one short conclusion will be provided which will serve as the basis for the final conclusions and recommendations of this research.

7.1   Target groups

In 2006 and 2007, a series of trainings on Financial Management for Lower Level Government authorities (LLGs) were organised by Same and Kondoa district, in cooperation with their Dutch counterparts. By offering training on simple book keeping and reporting skills to the VEOs and WEOs in those districts, the transparency of financial affairs was to be increased, which in the end would lead to clear and accessible financial information for all community members (Gemeente Loenen, 2008a, pp. 2-3; Gemeente Tilburg, 2008, p. 3). Topics which were treated during these two day training sessions consisted of preparing and setting up a cash book and ledger, making a balance of the income and expenditures, analysing these books of account, preparing and setting up development plans for the ward and village, and producing meaningful financial reports for both the district, ward and community (Gemeente Loenen, 2006, p. 22). In 2008, VNG International organised a mid-term evaluation of these training sessions and there it was found that in general, the participants were satisfied with the results, as they believed that the training had increased their capacities and skills (Verbeek, 2008, p. 22).

However, the VEOs and WEOs in Same and Kondoa district were not the only target groups which were to benefit of these training sessions. As described in the project description, in the end *all community members* too were to have access to clear and accessible financial information. Because the community was considered the final target group of the intervention, even though its members did not participate (yet) in any training sessions. Therefore, these community members (or rather, their elected leaders) had to be included as well in evaluations of the training's impact. To this end, an analysis of the impact of this training among Local Government Authorities (executive officers) and among popular representatives (village council members) was made, as well as the impact among participants (VEOs and WEOs) and non participants, in order to answer this research's central question. During the interviews and group discussions held, it was found that the perception of the impact of the training could be grouped into three categories; the respondents either believed that the impact was purely positive; they felt that the training had little or no impact at all; or they believed that the results were mixed, referring to the fact that not only positive effects had

come up, but negative points as well. For an overview of these three types of answers, please refer to table 7.1 and table 7.2. In the following paragraphs, these different categories will be discussed in more detail, after which a summary will be depicted in table 7.2.

Table 7.1: impact of the Financial Management trainings

	Executive officers		Elected politicians	Total
	Participants	Non-participants		
Positive impact	5 (38.5%)	5 (38.5%)	5 (55.6%)	15 (42.9%)
No impact	3 (23.0%)	3 (23.0%)	1 (11.1%)	7 (20.0%)
Mixed results	5 (38.5%)	5 (38.5%)	3 (33.3%)	13 (37.1%)
Total	**13 (100%)**	**13 (100%)**	**9 (100%)**	**35 (100%)**

Source: Various interviews & group discussions held in Same & Kondoa district.

7.2   Positive impact

When discussing the effects of the bookkeeping and project planning training with both participants and non-participants of that same training, almost half of the interviewees (15 out of 32)[66] mentioned a positive impact. What is more, of those respondents who noted a positive effect, 10 out of 15 did not participate themselves, something which can be called a positive 'spill-over' effect. The trainings thus have not only led to a direct positive impact among the participants, but also indirectly did they have a positive effect among the non-participants. When looking at the division between elected politicians and executive officers, the first group seems more critical, for only 5 politicians versus 10 officers believed that the trainings have had a positive impact (see table 7.1 for more detailed information).

The underlying causes for this categorisation among answers vary a great deal, although at least two common 'denominators' can be perceived. First of all, the quality of the reports submitted to the village council has greatly improved; something which can be linked to the improved report writing skills of the VEOs and WEOs. More specifically, not only the VEOs and WEOs themselves saw the importance of this improvement, but also the village council members, who should be able to understand these reports in order to monitor the VEO. The quality of the reports produced can be seen as an essential step forward towards the final objective of making financial information more accessible to the population. The advantage of having reports of improved quality were noticed by the village council members too; unlike in the past, the reports are now produced regularly and according to the (local) laws, making them more legitimate; they are now written in simple language and therefore the VEO is better able to present the village income and expenditure better to the council members. Also, the reports are set up in a systematic way according to a specific format, which makes it possible to compare them; and due to the increased quality, the council members are better able to discuss the contents of the reports with the VEO[67]. The improved quality of the reports submitted by the VEOs and WEOs was also pointed out by various (district) officers, in both Same and in Kondoa district, something which is sees as important for the vertical information dissemination and increasing transparency of finances (Gemeente Loenen, 2008a, p. 3). Nevertheless, it must be said that most district officers only mentioned this improved quality of reporting as it influenced their daily activities; they now had

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[66] Note that three respondents perceived the impact of the trainings both as positive as well as leading to new problems, thus adding up to a total number of 35 answers, instead of 32.
[67] Interview & focus groups 7.1, 7.3, 7.8 & 7.12 – Kondoa village councils.

to worry less that the submitted (financial) information from sub-district level was incomplete or incorrect. Therefore, they simply pointed to the fact that these reports were important to the district, and not to the village council and village community. Only one district officer mentioned the link between improved reports and village accountability; he believed that due to the training, the transparency has improved as VEOs are now better able to keep the village council informed about their activities[68]. And finally, the participants themselves, the VEOs and WEOs, also pointed to their ability to produce high(er) quality reports and the benefits that this has brought them and their surroundings; based on the reports, they were able to explain themselves better to both the village council and the district; and they believed that the local community was more content with these new reports[69].

Related to the improved quality of the reports is the fact that community members feel that they are better able to understand the VEO and his or her activities; council members from different villages agreed that now the reports are written in a clear way, it has become easier to them to understand the VEO and he or she is also better able to explain things. Note that all these arguments are related to the improved communication skills of the trained VEOs and WEOs, both towards other LGAs as well as towards politicians like the village council members and the district councillors[70].

Secondly, and related to the improved communication between the VEO and the council members, is the view that, due to the trainings, the village council is more involved in both the planning and the execution of the VEOs tasks. By involving the village council and letting them participate in the village development process, the VEO can increase the transparency at the village level. Topics mentioned by different council members in which they were more involved in consisted of financial matters; setting up reports for the district; and planning, budgeting and earmarking local revenues and collecting them. Especially the latter point is crucial, as the members of the village planning and finance committee are responsible for the collection of these funds (also see the previous chapter). Furthermore, other members of the community (non-village council members) also felt more involved in the village development plans thanks to the improved communication skills of their VEO; for example, they mentioned that they were better informed during village assemblies; they believed that after the training, the VEO behaved in a more cooperative way; and answered their questions in a more satisfying way[71].

Next to these two categories of arguments which were mentioned by several respondents, there were other important reasons causing the respondents to believe that the impact of the trainings were positive. For example, both council members (non-participants) and participants of the training themselves pointed to the fact that the VEOs and WEOs have become more confident in their daily activities and even try to analyse their own reports, since they believe that they can learn from their mistakes. Also, they claimed no longer being afraid to discuss matters when challenged by council members about possible errors, something which clearly points to a working mechanism of accountability. In addition, they were less afraid of making mistakes, since they learned to write everything down. Also, according to some respondents, the tax paying compliance and the willingness to contribute to development projects among the local community increased. A possible explanation for this was given by the members of a village council in Kondoa district; once the village community realises that the village

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[68] Interviews 3.4, 3.5 & 6.3 – Same & Kondoa district officers.
[69] Interview 7.2 – Bicha VEO & WEO; interview 7.4 – Kiteo VEO & WEO.
[70] Interviews 7.2, 7.4 & 7.12 – Kondoa VEOs, WEOs; focus groups 7.1 & 7.8 – Kondoa village councils.
[71] Focus groups 7.1, 7.8, 7.12 & 7.5 – Kondoa village councils & Same surveys – 11, 21 & 31.

development fund is used for their own benefit, they will better understand why it is important for the community to pay their (local) taxes and contribute to these projects. By creating transparency, the development possibilities will only increase. Finally, the last positive influence of the trainings mentioned was that as the VEOs and WEOs were encouraged to involve council members more, some knowledge sharing on the trainings' contents took place. In several villages it was found that after being trained, the VEOs and WEOs sat down with the village council and drew an 'action plan' in which they were to disseminate this newly gained information among the council members. The VEOs and WEOs who did so, explained afterwards that they were instructed to involve the village council as much as possible in their activities and believed that by explaining to them how to keep a cash book and to write a report, their cooperation would improve and the VEO's tasks would become easier[72].

Textbox 7.1: a positive view?

When looking at the analysis of the interviews provided above, it seems that the district officers turned out to be not as optimistic about the impact of the Financial Management training as the other respondents. Not only were the advantages they mentioned less in terms of quantity, but also the extent of change seemed less obvious to them. Nevertheless, the district officers generally were better able to specify the type of change the training has brought about, as the following quotations show;

- "The biggest merit of the trainings was that the VEOs benefitted form the education itself. They didn't have any education or skills before, so they benefitted of the skills of bookkeeping and record keeping from VNG".
- "If before, the VEO could not prepare any report, and now they can report to the village councillors and the village council, therefore there is transparency".
- "There are changes, there is some improvement. Before they (the VEOs) wrote the cashbook each in his own way, but we taught them the formality on how to use a system".
- "When you go the village now, you can see how the VEOs used the knowledge we handed over. By looking at the way they report, you can see we made a difference".
- "By improving the VEOs and the WEOs, we can improve ourselves too. So we take it as an important challenge to improve their skills and capacities".

Source: interviews 6.3, 6.4 & 6.6 – Kondoa district officers.

7.3 No impact

Although the comments made above clearly indicate to a positive impact of the training, it was found that not all respondents agreed on this point, and some of them declared that there was only a very small or even no impact at all. Nevertheless, it must be said that the only 7 respondents (out of 32) actually labelled the training to have had little or no impact (for more information, see table 7.1). What's more, they all indicated that they believed that through such training, the capacities of the VEOs and WEOs could be improved, and deemed

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[72] Interviews 7.2, 7.4, 7.6, 7.7, & 7.13 – Kondoa VEOs & WEOs; focus groups 7.1, 7.5, 7.8 & 7.12 – Kondoa village councils.

this very important. Therefore, even though this training hasn't had a significant impact yet, they would support any future capacity building trainings.

Except for one, all complaints were made by Kondoa and Same officers. Among the district officers, an often heard comment was that the disappointing results were due to the capacities of the participants; being 'only' LLG officials, they did not have sufficient skills to grasp the training's contents. However, the district officers interviewed also admitted that the trainings were too short (2 and in some cases only 1.5 days) to have a true impact. They all believed that only through repeated or follow-up training, could the impact be optimised[73]. Among the participants of the training, the VEOs and WEOs, the comment about the training's length was repeated; every single VEO or WEO who participated (7 from Kondoa and 5 from Same)[74] complained that the training was either too short or that they needed more training in order to fully understand and apply the training's contents. In addition, they also complained that the information was too complicated and too much, and that they didn't feel confident enough to apply the knowledge in their daily activities[75].

The only complaint coming from elected councillors concerned a case in which there were severe problems between the VEO/WEO and the village council. The VEO stated that the council members opposed him in every way while the council members accused their VEO of not being committed to the village's development; "These people (the VEO and WEO) have not changed at all after receiving the training. They are doing as if they have not been trained; they are not cooperative to the village government. Generally, we tend to see them as obstacles to the village's development"[76]. Except for this one case, all other village councils said that they noted a difference in their VEO, and that they were, at least to some extent, satisfied about this change.

Textbox 7.2: Keeping records in Same

According to a document called the "*Annual Report 2007, Multi-year Project Financial Management Tilburg – Same*", all 82 VEOs in Same district were trained on Planning and Reporting at Ward and Village Level (Gemeente Tilburg, 2007, p. 4). However, when I arrived at Same district office and asked for a list with the names of all these VEOs and WEOs, this was currently 'unavailable'. Later on, when I visited 15 different villages within the district, I discovered that out of 12 VEOs interviewed, 7 hadn't been trained yet. What is more, some of them didn't even know that such trainings existed… Later, when I confronted one district officer with this fact, she admitted that some VEOs had not been present during the 2007 trainings. Perhaps it was coincidence that I happened to have come across some of them? She happily admitted that this problem would be solved with a new round of trainings planned around Easter 2009 (it was May by then…). When I asked how they would verify this without an attendance list of the previous training round, the district officer got rather nervous and explained to me that "people at Same district are very bad at keeping records". The list with VEOs who had been trained turned from 'unavailable' to 'non-existing'…

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[73] Interviews 3.2, 3.7 & 6.2 – Same & Kondoa district officers.
[74] Note that all 7 VEOs/WEOs interviewed from Kondoa district did participate, but out of the 12 VEOs/WEOs interviewed from Same district, only 5 actually attended the trainings. For more info, see textbox 7.2.
[75] Interviews 4.6 Ntenga VEO & VC; interview 4.10 – Ivuga VEO & VC.
[76] Focus group 7.10 – Kelema Maziwani village council.

7.4   Mixed results

The third and final type of impact of the trainings organised by the Dutch municipalities and the Tanzanian districts can best be described as one of 'mixed results'; there might have been some improvement, but clearly not enough. The number of respondents which can be grouped into this category is almost as big as those labelling the impact to be positive[77]. Nevertheless, the division between politicians and officers and between participants and non-participants is slightly different, as can be seen in table 7.1.

The argument which was brought up most often within this category concerned the capacities of the VEOs and WEOs. Several district officers believed that it was due to their 'limited' ability to absorb new knowledge that the impact of the training has been less than optimal; they are simply not able to understand financial matters; or they simply didn't pay (enough) attention during the training. It seemed that these district officers were not too happy with the functioning and capacities of most of the VEOs and WEOs. Nevertheless, at the same time it was admitted that some of them have shown to be capacitated enough to deal with finances, and that any problems were due to the fact that some were new in their position and had difficulty to adapt, while others had a limited educational background and hence, their ability to acquire knowledge on bookkeeping was only limited. Another argument heard at the district level was that in some cases, the VEOs and WEOs were simply not 'trainable', due to their limited level of education and consequently, their limited level of comprehension[78]. This view can be linked to the earlier comment placed by the VEOs and WEOs who said that the training was too short for them to be able to understand and apply all this new knowledge. When confronted with this statements about trainability, two ward councillors answered that the VEOs and WEOs in their ward could not link the topics to their daily activities and that it was too theoretical; and one VEO admitted that he got confused since the new system was completely different from the previous one[79]. In essence, these arguments all point to the fact that the impact of the trainings have not always been as positive as expected, and while the district officers blame the participants for this, the VEOs and WEOs blame the training's contents. Nevertheless, they all agree that at least "there has been some improvement in the capacities to deal with cash book writing and planning and budgeting"[80].

Although one could argue that this kind of impact was to be expected, other, less anticipated, outcomes also occurred. One such an outcome was that some VEOs and WEOs stated that the training and its contents had actually led to new (and unforeseen) problems at the village level. They mentioned the occurrence of a capacity and knowledge gap between them and the members of the village council, due to the fact that they had been trained, but the councillors with whom they cooperated, had not. Therefore, these VEOs now needed a lot of extra time and effort to educate the council members, which has affected their daily activities[81]. Council members confirmed this by saying that they have difficulty understanding what the VEO is doing, thus decreasing the level of accountability and preventing the council members to participate in the village's development[82]. Or, as a ward councillor put it; "I observe some problems in some of the villages where the chairpersons have no capacity compared to the VEOs and there is

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[77] As mentioned before, the answers from three respondents can be placed both in the 'positive' as well as in the 'mixed results' category, also see table 7.1.

[78] As previously explained, there is an official minimal level of education required for the office of VEO and WEO. However, in reality, due to shortage of staff, this requirement is not always abided.

[79] Interview 4.13 – Uzambara VEO.

[80] Interviews 6.4, 6.5, 6.6, 6.8, 6.12 & 6.13 – Kondoa district officers & councillors.

[81] Interviews 7.4, 7.11 & 7.13 – Kondoa VEOs.

[82] Interviews 6.12 – Kondoa councillor; interview 7.3 – Kiteo village council

evidence that some of the village councillors are totally outclassed by the VEO. This has contributed to the already existing knowledge gap between the village chairperson and the VEO"[83].

7.5   Concluding remarks

In 2008, an evaluation by VNG International was held in order to assess the extent to which the Financial Management training provided by Same and Kondoa district has affected the capacities of the participating VEOs and WEOs. It was found that, due to this capacity building 'intervention', the motivation, commitment and confidence of the participants had been increased (Verbeek, 2008, p. 24). The participating VEOs and WEOs believed that through this training, their skills and knowledge had been improved. However, as was pointed out in the introduction, these VEOs and WEOs are not the only target groups of the intervention, for the elected leaders such as ward and village councillors should benefit too from these improved skills, although in a more indirect way.

Moreover, during the interviews and group discussions held between March and May 2009, it was found that not all target groups are completely positive about the training's impact. Rather, as has been shown in the course of this chapter, their views can be grouped into three different categories; those who perceived the training to have had a positive impact, those who believed that the training had little or no impact at all, and those who saw the impact of the training as one of 'mixed results'. The first category still is the largest one containing little over 40% of the opinions (see table 7.1), with officers and politicians expressing the view that the impact had been predominantly positive. Strangely enough, both politicians and the participating officers are equally positive as they both mentioned 4 positive effects, whereas the non participating officers (i.e. district staff) seemed slightly less optimistic, as they only mentioned two positive changes (also see table 7.2). The second category, which is the smallest one containing only 20% of the opinions, expressed a completely different view and believed that there had been little or even no impact at all. In this category, the executive officers turned out to be more critical than the politicians, as 6 out of 7 opinions in this group were expressed by executive officers. Of those 6 officers who believed the training to have had no impact, 3 non-participating officers firstly blamed the VEOs and WEOs for not having enough capacity and secondly, the length of the training. The 3 VEOs and WEOs who did participate generally agreed on the latter point, but also blamed the training's contents (see table 7.2). Finally, one third of the answers can be grouped into the category of 'mixed results'. In terms of numbers the largest part of the views belonging to this category came from the executive officers. However, there also exists a clear difference between participants and non-participants, with the latter group holding the first group responsible for the disappointing results, whereas the participants tended to blame the training itself and mentioned the occurrence of new issues. This view was confirmed by the elected politicians, as can be observed in table 7.2. It seems that in this category, there exists a division between the district and ward/village level.

Thus, when looking back at the second sub question of this research (*What has been the impact of the Financial Management training on different target groups at the local level?*), it can be concluded that overall, the training has had a positive impact among the direct target group, being the VEOs and WEOs who participated themselves. However, although the largest part of the respondents (both participants and non-participants) pointed to this positive impact, other, more negative opinions, were expressed too. Qualitatively speaking, the

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[83] Interview 6.12 – Kondoa councillor.

legislative politicians (village council members and ward councillors) tend to have a less critical view than the executive officers, as only a few of them believe that the training has had little or no impact. In terms of quantity, the councillors also pointed less frequent to new problems which might have risen due to the training, whereas the officers do (both the participating and the non-participants, see also table 7.1). It seems thus that the impact of the training is perceived differently by the executive officers and the elected politicians.

Table 7.2: Financial Management training – categorisation of the impact

Answers given	Executive officers		Elected politicians
	Participants	Non-participants	
Positive impact:			
Quality of the reports has improved	+	+	++
More involvement of village council	n/a	n/a	++
Confidence of the VEO has increased	++	n/a	++
Tax paying compliance has increased	++	+	n/a
Knowledge sharing between VEO & council	++	n/a	+
No impact:			
The participants have too little capacity	[　 –	[　 –	n/a
Too much info was included in the training	[	n/a	n/a
The training has had no impact at all	n/a	n/a	[
Mixed results:			
The impact depends on the capacities	n/a	+/–	n/a
The impact depends on the 'trainability'	n/a	+/–	n/a
The training was too theoretical to apply	+/–	n/a	+/–
A gap in knowledge has occurred	+/–	n/a	+/–

Note: the three types of impact (positive, negative and mixed) of the Financial Management training are each represented with a different symbol. Unlike the previous table, these symbols do not represent the quantity, but rather, the quality or intensity of the answers given.

8. Financial Management: impact on accountability

The previous chapter has provided insight into the impact of the Financial Management training on the different target groups, and this chapter will do the same for the impact on the accountability, based on the third and last sub question of this research; *to what extent has this Financial Management training influenced the level of accountability toward the local community?* With the theoretical approach to accountability in the back of one's mind, this chapter will try to assess the current level of accountability among LGAs. In the first paragraph, 8.1, insight into the current situation of accountability at the local level in Tanzania is provided. After this, the outcomes of the interviews and group discussions, combined with personal observations and studied literature, are analysed. Just like the results of the previous chapter, the answers to this sub question can also be grouped into three different categories. These different categories are all treated in a separate paragraph (8.2, 8.3 and 8.4) in which their link with the research's sub question is explained. However, as this sub question was not posed directly to the respondents, this categorisation of answers has taken place based on the researcher's personal opinion, rather than reflecting the respondents' view. Consequently, this chapter has a more 'indirect' link with the empirical results of the research. At the end of the chapter, once again, in paragraph 8.5, a short conclusion of the answer to this sub question will be given, in order to finalise the empirical results.

8.1 Accountability

In the previous chapter it was explained that although the training on Financial Management was aimed at building the capacities of the VEOs and WEOs, the final benefactors of this training comprise of more than just the training's participants. It was hoped that by training the executive officers, the accessibility and transparency of financial affairs would be increased, towards the government officials, as well as towards other stakeholders such as popular representatives (Gemeente Loenen, 2008a, pp. 2-3; Gemeente Tilburg, 2008, p. 3). With the achievement of this increased level of accountability, it was argued, all community members would have access to clear and financial information, and good local governance could be reached (also see the conceptual model in chapter 5). Therefore, the achievement of accountability is central to this research. In the theoretical framework we learnt that accountability refers to a "relationship between a bearer of a right or a legitimate claim and the agents or agencies responsible for fulfilling or respecting that right" (Lawson & Rakner, 2005, p. 9). This definition clearly points out that there are two types of stakeholders required both with a different role; the first one has the right to hold the second one accountable for his actions by posing questions, while the second one has the responsibility to answer the questions posed. In the case of accountability among Local Government Authorities in Tanzania, this can be translated to the popular representatives (the right bearers) holding their local government officials (the agents) accountable for their deeds. And since every village in Tanzania has a village council who can monitor and question the VEO working in that village, one could assume that at least the mechanism required for the achievement of accountability (i.e. the legal framework) is existing at the village level. Consequently, village councils and VCs were interviewed on the three elements of accountability; transparency, answerability and enforceability, which turned out to be notions that were easier to grasp. In the end, it was found that sometimes there can be a big difference between paper and practice, even after the Financial Management training given to the VEOs and WEOs. In other words, the fact that there <u>should be</u> accountability does not necessarily mean that there <u>is</u> accountability at the local level in Tanzania, for there are often various

factors obstructing the process. In the case of accountability at the local level in Tanzania, the following three types of 'obstructions' to this ideal level of accountability were found; a lack of clarity among both the LGAs and the popular representatives, a lack of awareness and a lack of capacity among the popular representatives. These three points will be discussed into further detail below.

8.2   Lack of clarity

The first and foremost barrier to the achievement of accountability can be directly linked to the outcomes of an earlier chapter; the structure of the Local Government Authorities. With such a levelled and complex decentralisation scheme, it has become difficult for all stakeholders involved to have a clear overview of how the hierarchy between them is set up. Consequently, it is often not (completely) clear who is accountable to whom, which causes an obstruction to the accountability process, as the legal framework is missing. For example, in Same, most district officials focused mainly on the executives of LLGs. Only when specifically asked what they thought of including the VCs in further trainings, they agreed that it could be a good idea. Even more, not all of them felt this way, with one official even stating "these village chairpersons, most of them are old men, and they don't have enough knowledge, thus it takes time to instruct them before they know how the ABC-rule works, how they can keep their accounts". Moreover, not one single district officer mentioned the importance of the village council as an instrument of accountability; they only mentioned the Village Chairperson. One of them went on by saying that for the district, the village council is not really important, because "technical skills are not needed for the VCs, as they are only required to consult and persuade the local population" and "we have to concentrate more on the VEOs". In Kondoa district, one officer even stated that to him, popular representatives as the village council could be seen as barriers to the development process, because they do not care for what is best for the community, they are only concerned about being re-elected; "to be accepted by the people, the political leaders need to show them what they are doing. But this isn't necessarily always the best for the country"[84]. It seems that among the district officials, it is not always clear who are the right bearers of accountability at the village level, and this is only where the problem starts.

More importantly, this lack of clarity seems to persist among the lower LGAs with both officials and politicians not being sure whom they should report to or whom they are accountable to. For example, the ward, as explained in the previous chapter, has no legal authority to take any decisions, and consequently the WDC is only allowed to advise and support the other LGAs (Verbeek, 2008). However, there is a gap between paper and practice in terms of the justification of the ward level, with the WDC in reality simply becoming "another layer of authority which the village authority becomes accountable to". Nevertheless, it is nowhere officially recorded that the VEO is accountable to the WEO and/or the DED (REPOA, pp. 5-6). This finding was confirmed during the interviews with several VEOs and WEOs of Same and Kondoa district who stated that they considered the WEO to be their 'boss' and that they had the responsibility to report back to the WEO or even being accountable to him[85]. This idea of the VEO being accountable to the WEO and the WDC is reinforced by the district which instructs the VEOs on how to report to their superiors; the WEO and the district office[86].

At the village level the confusion is even bigger, due to the complicated division between the village assembly, the village council and the VEO (for a schematic overview of the difference between theoretical and practical accountability at the

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[84] Interviews 3.4, 3.5 & 6.9 – Same & Kondoa district officers.
[85] Interviews 4.1, 7.2, 7.6 & 7.9 – Same & Kondoa VEOs.
[86] Interview 6.4 – Kondoa district officer.

village level, please refer to table 8.1). Theoretically, the village assembly is considered to be the supreme authority at the village level. However, it must be admitted that this consideration is mainly theoretical, for in practice the village council has far greater powers in terms of decision making and executive action. The village assembly then becomes the 'source of legitimacy of the Village Government' which is not necessarily a good thing (REPOA, p. 4). In one village, members of the village council themselves declared that they had the "final mandate", something which does not concur with the village assembly being the supreme authority. However, the same council members later on declared that they perceived the assembly to be more important than any other village organ[87]. This example points to the confusion at the village level when talking about hierarchy and accountability.

The village council in turn, is referred to as the "village government" for its considered the most powerful and decisive organ in the village (REPOA, p. 4). In theory, it should be accountable to the Village Assembly which is the highest power at the village level and is supposed to have the "final decision making powers", but all too often the council is pressed for accountability by higher organs such as the WDC and the district council (REPOA, p. 4). Moreover, in the Local Government Finances Act there is no official law stating which actor the village government is accountable to, nor is it mentioned anywhere that the have to publish their financial information publicly in order to increase transparency and accountability (REPOA, p. 22). This lack of specific rules was also pointed out by one district officer; "I would like the (district) council to prepare instructions, guidelines to make sure that those elected leaders at lower level, they are accountable to the population"[88]. Another problem lies with the village by-laws, which the village council has the power to design, although officially this type of task should belong to the village assembly since this is the highest organ at the village level (REPOA, p. 5; The United Republic of Tanzania, 2000a, p. 88)

Finally, as mentioned before, it remains unclear where the true accountability and responsibility of the VEO remains. Although he is appointed as the executive officer at the village level, it is nowhere recorded officially that he should only be accountable to his appointing authorities (WEO and DED) (REPOA, 5). In one village the VEO and WEO stated that although they being monitored and held accountable by the district, they believed that their true loyalty should be with the village council, because only then real participatory, bottom-up development could take place. In two other villages, the VEOs and WEOs felt that they should firstly be accountable to the village council, and therefore tried to transfer as much of their knowledge on to the council members, something which was done on their own initiative[89]. Sadly enough, opposing views are also possible, as was found in one village where the VEO and WEO simply bypassed the village council and assembly and no cooperation between them existed; "they (the VEO and WEO) are not cooperative to the village government. Generally, we tend to see them as obstacles to the village's development". In another village, the VC explained that the VEO is more important than the VC, because the former is "responsible for the supervision and monitoring of all village development plans"[90]. It seems that even the elected village leaders are not sure how the structure of the village is set up exactly, and that large differences exist between paper and practice (also see table 8.1 for a summary of the above).

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[87] Focus group 7.8 – Chemba village council.
[88] Interview 6.13 – Kondoa district officer.
[89] Interviews 7.6, 7.7 & 7.13 – Kondoa VEOs.
[90] Focus group 7.10 – Kelema Maziwani village council; interview 4.2 – Makanya VC.

Table 8.1: problems with accountability at the village level

Village actor	Accountability	Theoretically	Practically
Village assembly ('village parliament')	Accountable to the population (downward) and the district council (upward)	Highest organ within the village with final decision making powers over all village activities	Mere source of legitimacy of the village council, no real powers
Village council (executive branch of village government)	Accountable to the village assembly	Responsible for the execution of decisions taken by the village assembly	Most powerful and decisive organ in the village, accountable to either the WDC or the district council
Village Executive Officer (LGA representative)	Accountable to the village council (downward) and the district office (upward)	LGA representative, responsible for keeping the village administration	Together with the VC can decide about the village's development and finances

Source: Gaventa, 2002, pp. 25-25; REPOA, pp. 4-5, 11.

8.3   Lack of awareness

The second problem with reaching accountability among Local Government Authorities in Tanzania lies at the side of the 'right bearing stakeholder', which, in this case, concerns the elected politicians who represent the local community. In an ideal situation, every politician at the district, ward and village level, should know about his or her role within the accountability process and be aware of his right to ask questions when things are not clear (i.e. the right of answerability). However, after having interviewed both politicians and officers, this turned out far from being the case, both at the village and the district level. In short; awareness of the roles & responsibilities of the right bearers is insufficient, or even missing.

In Same district, all 12 VEOs interviewed agreed that their cooperation with the village council in general, and with the VC in particular, was of great importance to the accountability process. They acknowledged the fact that the VC and other council members should monitor them, and that good communication was essential to this. Unfortunately, it was not investigated where the VCs from Same district learned about their responsibilities and duties, but one could conclude from the VEOs' remark that at least some actors at the village level are unaware of the council's responsibilities. Moreover, during several focus groups held with the Village Chairperson and other members of the village council in Kondoa district, it was found that the council members themselves often had no idea about the exact roles and responsibilities of the village council. Only one group of council members was able to phrase it in a clear way: "It is our right and responsibility to ask questions to the VEO". In the late 1980s and early 1990s, the government (PMO-RALG) organised trainings for village council members after local elections in which their rights, roles and responsibilities were explained. However, for reasons still unknown, those trainings are no longer being taught, leading council members to be unaware of the exact meaning of being a popular representative. Moreover, this problem continues to occur, as new council members take position after every local election round, no knowing (well enough) what they are expected to do. Especially in the case of the members of the finance and planning committee this leads to problems, as they

have an important role to fulfil by monitoring and questioning the VEO, something which could have easily been avoided by instructing the council members[91].

In one village, the council members solved this issue by receiving instructions from either older council members or the VC himself, but this solution was far from perfect either as it caused an extra burden to the VC who now had both the VEO and the entire village council to monitor. In two other villages, the WEO, in cooperation with the different VEOs, took the initiative of instruction the different village councils in his ward. During those sessions, the council members were 'brushed up' on their awareness of their duties, and even received a short introduction to village finances[92]. Although this initiative was greatly appreciated by the members of the village council, its objectivity can be questioned, since this construction caused the popular representatives to be instructed by the exact person they are supposed to monitor and question. Nevertheless, all council members who participated in the group discussions agreed that knowing about their roles and responsibilities is essential to an objective and good functioning village council, and therefore more attention should be paid to the instruction of the members after every round of local elections.

During the platform meeting held by VNG International in Kondoa on May 14-15, the DED of Mwanga district mentioned the existence of an instruction manual for (newly elected) village council members which should be disbursed by the district office after every round of local elections. Strangely, no such thing was found during the visits to Kondoa and Same, although the district officers and councillors who were interviewed acknowledged and stipulated the importance of creating awareness among the village council members about their roles and responsibilities. The district education officer in Kondoa compared these mechanisms of village accountability with the situation at the Tanzanian schools, where accountability is enforced through the school committees, whose members do receive instructions on their roles & responsibilities. Some district officers in Kondoa confirmed this view and suggested that it should be the district's duty to inform village council members about their rights & responsibilities. Some district officials even went beyond this point by suggesting that the general public should be informed too, as they need to become aware of their rights to ask questions to their village leaders about certain projects or programmes. "(…) training the VEOs is one thing, but for the people to understand village finances is another thing. We should inform the public too, tell them that they can ask questions to their village leaders about certain projects or programmes". Therefore, it should be the district's duty to visit the village assemblies and instruct the communities about the power they have and the questions they can and should ask to their Local Government Authorities[93]. The DED of Same district pointed out that 2009 would be a very convenient year to start with this awareness creation, as local (village) elections are being held at the end of this year and a lot of new members will take seat in the village councils[94].

8.4   Lack of capacities

The third obstacle to the achievement of accountability among LGAs in Tanzania can also be linked to the elected village council members; it was found that they do not only lack awareness, but they also lack the capacities to perform their side of the accountability equation. In other words, they are not capacitated enough to ensure that action is undertaken; there is insufficient enforceability. Because in order to hold their VEO accountable for his conduct, they need to have at least

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[91] Interview 7.3 – Kiteo village council; focus group 7.5 – Motto village council.
[92] Focus groups 7.5, 7.8 & 7.12 – Kondoa village councils.
[93] Interviews 6.3, 6.6, 6.8, 6.10 & 6.13 – Kondoa district officers.
[94] Interview 3.9 – Same district officer.

some knowledge of what he is doing, especially if he is the one responsible for handling the village finances. When the council does not have any background knowledge on what he is doing, it becomes easier for the VEO to engage in fraudulent practices, without the council members noticing. Or, as one respondent commented: "It is important they (the members of the village council) know about accounts too, because it is not good that when the VEO explains about the accounts during the meetings, they do not know anything. Because then how can that lead to any progress?" Many respondents, both councillors and officers and at all three LGA levels, commented on this point. Many among them believed that since the VC is supposed to monitor the VEO and sometimes even cooperate, it is in the village's benefit that the VC (and other council members) have some global knowledge about the activities of the VEO[95]. Thus even though the VC might not know all about the village finances, he is supposed to have at least some general knowledge of such issues since he is (partially) responsible for the village's development fund and any decisions surrounding them. His signature is required to withdraw any money (also see textbox 8.4), thus if any embezzlement of funds has occurred while he signed to do so, the population can hold him accountable[96].

Even more, several council members commented that they think it is important that their capacity is built by training them on financial management, because they need not only be able to monitor, but also to support the VEO. Thus, the VEO's legitimacy is linked to the support he or she gets from the council members; "The VEO's presentation to the community sometimes needs our backup. But if we are not well informed or our knowledge is not very much to the level that we can translate the numbers and figures the VEO is making, this is not good for the population. Therefore, it is good to give the village council some sort of training too". As long as their knowledge is too limited, and as long as they don't feel capacitated enough to understand the VEO's actions, the council members are not able to fulfil their task as popular representatives. As one village council member in Kondoa phrased it: "it is high time for the government to invest in the village leaders. They should set aside some funds to train the village council members"[97]. The VEOs who were interviewed confirmed this view and acknowledged that it is important for them to have the council's support, and suggested that in future capacity building trainings some members of the finance & planning committee are included as well. This would increase their cooperation and could facilitate the decision making process at the village level. Moreover, several VEOs stated that due to the recent trainings, a gap between their own capacity to deal with finances and those of the village council members has emerged, which sometimes even hinders the village's development. They urge for some capacity building activities of the council members, in order to overcome this problem[98].

Finally, officers in both Same and Kondoa district agreed with this opinion, for a number of reasons. For starters, it was believed that if the VC were to be excluded from further capacity building trainings, this could lead to conflicts between the legislative and executive village staff. Another argument for building the capacity of the council members (especially the VCs), pointed to the fact that they need to be able to monitor the VEO; "It could be a good idea because the Chairmen, they are the ones who supervise the VEOs, they are just like watchdogs". Two ward councillors interviewed stipulated the important role which the VCs have to fulfil representing the community, and explained that the VEOs need the backup from the village council in order to enforce any decisions made;

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[95] Interview 4.7 – Bombo WEO; interview 4.11 – Goha VEO & VC.
[96] Consultation 5.1 – SNV employee.
[97] Interview & focus groups 7.3, 7.1, 7.8, 7.10 & 7.12 – Kondoa village councils.
[98] Interviews 7.2, 7.4, 7.9, 7.11 & 7.13 – Kondoa VEOs & WEOs.

"The village chairman is a politician who is elected by the people. Experience shows that the population believes in and trusts their leaders. Therefore, when something important is being explained, they rely on their elected leaders rather than on the appointed government officials". However, one officer expressed his concern when asked about his opinion on including elected council members in capacity building trainings; he foresaw problems due to the difference of levels of understanding[99] and believed that they would not all be able to understand the sometimes difficult and complex tasks the VEOs have to fulfil[100].

Textbox 8.1: Building capacities of the village council

Village council members should have some (basic) financial knowledge in order to monitor the VEO and allowing mechanisms of accountability to function optimally. The importance of their capacities to do so was pointed out by one Kondoa district officer, as he explained that there are four signatures required for the withdrawal of money from the village development fund:
- Of the VEO or the WEO (category a)
- Of the VC (category b)
- Of 2 members of the village finance committee (category b)

Therefore, at least the members of the finance and planning committee (among which the VC is) need to know what is going on and what money is being used for what purpose. Because only when there is enough transparency on financial matters can the elected representatives hold the LGA representative accountable for their deeds.

Source: interview 6.1 – Kondoa district officer.

8.5   Concluding remarks

By focusing on the notion of accountability, this chapter has tried to answer the third and final sub question: *To what extent has this Financial Management training influenced the level of accountability toward the local community?* As discussed in the theoretical framework and in this chapter's introduction, accountability relies on the interaction between two different parties; on one side, there are the right bearers, and on the other side, the agents. In the previous chapter it was explained that via this Financial Management training, the skills and capacities of the agents (the VEOs and WEOs) have been developed; so the intervention did influence at least one side of the accountability equation. However, this does not necessarily entail that accountability has become easier to achieve, because as it turned out, the level to which the Financial Management training has influenced the accountability actually remains limited. Based on the findings of this research, it can be stated that there are at least three other factors obstructing the achievement of accountability at the local level in Tanzania.

Firstly, the complexity of the current decentralisation scheme has lead to a lack of clarity about who is accountable to whom. Officially, the LGRP was to lead to increased levels of accountability, but, paradoxically, this is far from being the case (PMO-RALG, 2008; VNG International, 2006, p. 6). Thus, with an insufficient legal framework in which the right bearers don't know which agent to question and in which the agents don't know whom they should answer to, accountability

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[99] In chapter 6 it was explained that there are minimum educational requirements for being a VEO; officially, they need to have finished secondary education. For VCs, however, such requirements don't exist. In fact, they don't even have to be literate.
[100] Interviews 3.5, 3.7, 6.2, 6.5 & 6.13 – Same & Kondoa district officers & councillors.

becomes difficult to achieve. The accountability process is further hindered by the fact that the right bearers are not aware of their roles and responsibilities. As it turned out, the members of the village council are insufficiently aware of the fact that they can hold the VEO accountable by asking questions. So instead of contributing to good governance at the local level, they are sometimes used as "rubber stamps" to approve the decisions made by the VEO or WEO[101]. The third and final obstacle to achieving accountability is the fact that, even if they are aware of their roles and responsibilities, the members of the village council are not capacitated enough to question their VEO; they cannot enforce their right to ensure that action is taken. Only when they are able to understand what he is doing, can they monitor him and verify whether he is working in a clear and honest way; "We need to get some sort of training, not only to get on the same level as the VEO but also because we are part of the people who are supposed to represent the community. We assist the VEO, so we need to be knowledgeable too"[102]. With the help of the current two-tier decentralised LGA structure, an important accountability mechanism has been handed over, in the form of a village council who can monitor and question the VEO working in that village. However, although this structure should allow for accountability to function in theory, in practice it was found that three major barriers hamper the optimal functioning of these mechanisms, making it impossible for the population to "realise their rights" (Newell, Wheeler & Dunn, 2006).

[101] Focus Group 7.12 – Soera village council.
[102] Interview 7.3 – Kiteo village council.

9. Conclusions

The aim of this final chapter is to present one overall conclusion of the research, and to provide recommendations for further improvement. This conclusion is to be based on the outcomes of all previous parts of the research, thus combining the theories discussed in the first part, the national and regional framework which were described in the second part, the research approach as explained in the third part and the different findings presented in the fourth part (also see the report structure depicted in figure 1.1). In the end, this combination is to result in an answer to the central research question:

What has been the impact of the training about Financial Management provided to Lower Level Government authorities on different target groups and to what extent has this training influenced the accountability toward the local community in Same and Kondoa district, Tanzania?

In the methodology it was explained that the aim of this question is twofold, as it wishes to investigate the impact of the training on Financial Management both on the executive and the elective side of LGAs, while it also tries to measure the extent to which this training has affected the accountability at the village level. However, in order to get to these two answers, it is necessary to identify the different actors within the LGA structure first. Therefore, the central question can be divided into three, rather than two, sub questions, which have been answered in the empirical chapters 6, 7 and 8. For the sake of clarity, this division will also be applied in this conclusion, connecting the practical findings with the theoretical literature. In paragraph 9.1, the link between the findings concerning the set up of the Local Government Authorities (LGAs) and the theme of decentralisation will be discussed. As explained, this outcome forms the basis required for answering the central question. In the next paragraph, 9.2, the extent to which the training about Financial Management has led to strengthened local government institutions will be discussed. This outcome is the result of the first part of the central question. In paragraph 9.3 then, the results of the training and its connection to decentralisation, MIC and local good governance shall be assessed, which can be related to the second part of the central question. In the end, one overall conclusion and some recommendations for VNG International and the Dutch municipalities are presented in paragraph 9.4.

9.1 Setting the framework for LGAs

With the introduction of its Local Government Reform Programme (LGRP) in 1996, the Tanzanian government envisioned the creation of autonomous, effective, democratically governed, participatory, and development-led local government institutions (van Dijk, 2008, pp. 154-155). In order to achieve this ambitious plan, a two-tier local governance system was set up, in which government and popular representatives cooperate on three different, yet interconnected, levels of local administration; the district, the ward and the village. At all three local levels the executive government officers are being monitored by elected politicians who should make sure that the government officials are acting in the community's best interest. This has resulted in a decentralised structure in which the parts played by the different levels are not always clearly defined, especially in the case of the elected politicians. In order to answer the central research question mentioned above, the set up of an organisational map in which the roles, relations and responsibilities of both the executive officers and the elected politicians of all three LGA levels was required. Therefore, in order to do so, the first sub question dedicated to the structure of

LGAs was formulated: *how is the organisational structure of the different Local Government Authorities in Tanzania set up?*

Through the various interviews with district officers, councillors, WEOs and VEOs; a number of group discussions held with village council members in both research areas; observations and finally, literature research, it has become clear that the current LGA structure in Tanzania is very complicated and difficult to comprehend for government officials, popular representatives and for outsiders. This complex structure, which has been depicted through various figures in chapter 6, is further complicated by the lack of official job descriptions, which seem to be missing not only for the Lower Level Government (LLG) authorities, but also for elected representatives such as ward councillors and members of the village council. Especially in the case of the village, this is perceived as a major problem because under the LGRP, a lot of (new) responsibilities have been transferred from the ward to the village level, with VEOs and village chairmen having to formulate village development plans, deal with different development funds and provide local services (REPOA, 2006, p. 5). And without the VEO and the village council knowing (enough) about these responsibilities, achieving (village) development becomes very difficult.

The LGRP, as was explained in the contextual framework, is based on the idea of devolution, which is perceived as the most extensive and all comprising form of decentralisation, entailing a transfer of decision-making, financial and managerial responsibilities from the central government to local institutions. Through devolution, it is argued, citizens and their representatives can participate in the decision making process, which allows for more efficient and effective service delivery, democratisation and, in the end, sustainable development (Lange, 2008, p. 1123; Nijenhuis, 2006, pp. 111-112). However, for any type of decentralisation to be implemented successfully, a supporting legal framework is required in which the power and authority of LGAs are institutionalised and which clearly spells out the structure of the decentralised government institutions (Mmuya & Lemoyan, 2008, pp. 3-5). Without such a framework, the legal basis and the autonomy of LGAs remain limited, and it becomes difficult for them to execute their roles and responsibilities (Crawford & Hartmann, 2008, p. 14-16).

Now, when looking at Tanzania and its current LGA structure, it becomes clear that this required national framework for decentralisation is by no means sufficiently available. Consequently, the governmental structure is not clear to various stakeholders at the LGA level, leading to ambiguities and discussions about roles and responsibilities (Mmuya & Lemoyan, 2008, p. 5). Furthermore, the Central Government (CG) continues to have a lot of influence in LGAs which is reflected in the financial dependency of the district on the Capacity Development Grant and the fact that PMO-RALG is responsible for staff transfers at the district level (VNG International, 2008b, p. 2). Thus, rather than the LGRP being a devolution-based reform programme in which LGAs have true financial, decision-making and policy-making powers, we can denominate it as a mere attempt of deconcentration in which no real political power is transferred to local institutions thus leaving central government authorities with the actual power to decide and act (Gaventa, 2002, p. 5). For Tanzania, this difference between decentralisation on paper and decentralisation in practice has resulted in a complex, 'spaghetti-like' LGA structure, which obstructs the achievement of good local governance and development.

9.2   Strengthening local government capacities

In 2006 and 2007, a series of training on simple book keeping and reporting skills for VEOs and WEOs were organised by Same and Kondoa district, in cooperation with their Dutch counterparts. Through these trainings, the capacities of Lower Level Governments (LLGs) were to be strengthened; the transparency of financial affairs was to be increased, making it possible for the community to participate in local financial affairs as well (Gemeente Loenen, 2008a, pp. 2-3; Gemeente Tilburg, 2008, p. 3). Through a mid-term evaluation of these training sessions held in 2008, it was found that in general the participants were satisfied with the results, and they believed that the training had increased their capacities and skills (Verbeek, 2008, p. 22). However, this evaluation had left out an important target group; the local community, which is seen as the final beneficiary of the intervention. Therefore, the community members (or rather, their elected leaders) had to be included as well in evaluations of the training's impact. To this end, a second sub question focusing on the impact of the financial management training was formulated, which distinguished between the impact among Local Government Authorities (executive officers) and among popular representatives (village council members); w*hat has been the impact of the Financial Management training on different target groups at the local level?*

After having interviewed various VEOs and WEOs, it was found that the conclusion of VNG International's mid-term evaluation can be confirmed, for the training has had a positive impact among the direct target group, being the VEOs and WEOs. Moreover, this same view prevailed among politicians as well; although they didn't participate themselves, they were able to point out a number of benefits which occurred due to the training. However, other, more negative opinions were expressed too; 20% of the respondents complained that there had been little or even no impact at all. While one would expect that such negative views belong to indirect target groups such as the elected politicians, this turned out as far from being the case. As a matter of fact, 6 out of 7 opinions in this group were expressed by executive officers, with 3 of them having participated themselves. Finally, a third type of answers can be grouped into the category of 'mixed results', as the respondents alluded to some improvement due to the training, but clearly not enough. Once again, the legislative politicians (village council members and ward councillors) tended to have a less critical view as they were outnumbered by the executive officers. What is more, there exists a division between district officers and ward/village officers, with the former group holding the second group responsible for the disappointing results, whereas the VEOs and WEOs tended to blame the training itself and mentioned the occurrence of new issues. Concluding, it can be said that the impact of the training is perceived differently by the executive officers and the elected politicians, with the politicians having a less critical view both in terms of quantity and quality[103].

When connecting these findings with the theoretical literature, it becomes clear that this training on Financial Management provided to VEOs and WEOs is a good example of a project belonging to the concept of Municipal International Cooperation (MIC). In the theoretical framework presented in chapter 2, it was explained that MIC is founded on two 'pillars', which together aim for the achievement of sustainable local development and good local governance (Hafteck, 2003, p. 336). One of these two pillars is the support of local government institutions; through capacity building initiatives, LGAs can be strengthened (Bontenbal & van Lindert, 2006, p. 307). Such strong and capacitated local institutions, then, are one of the preconditions for the optimal functioning of decentralisation policies, and for the achievement of good local

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[103] For an overview of this division, please refer to tables 7.1 and 7.2.

governance, as explained in chapter 3 (Crawford & Hartmann, 2008, pp. 14-16). Consequently, MIC can be seen as the instrument through which decentralisation and local good governance can be achieved.

Thus, through the training of LLGs on Local Financial Management, the human capacities at the local governmental level have been built. Same and Kondoa VEOs and WEOs believe that they are now (better) able to keep their cashbooks and provide clear and correct reports to both the district and the village council. This positive view is shared by other target groups of the training such as elected councillors and non-participating district officers; something which can be called a positive 'spill-over' effect. And with its LGA capacities strengthened, Tanzania should be better able to implement the LGRP, as these improved skills allow for stronger local institutions which are able to deal with their redefined activities (Liviga & Mfunda, 1999, p. 250). In other words, through the LOGO South Country Programme, VNG International and the Dutch municipalities have helped strengthening LGA capacities, which has brought them one step closer to the achievement of good local governance.

9.3   Empowering citizen participation

However, strengthening local government institutions is not the only aim of MIC; in the theoretical framework it was explained that MIC initiatives also focus on the empowerment of civil society by increasing citizen participation (Bontenbal & van Lindert, 2006, p. 307). The notions of citizen participation and capacitated LGAs bring us to the third theme underlying this research; that of good local governance. Because when civil society is able to participate in local decision making and when government institutions are capacitated enough to respond to the wants and needs of the population, good local governance can be achieved, through the mechanism of accountability (Bontenbal & van Lindert, 2008, p. 469). Accountability thus becomes the 'glue' holding everything together and therefore takes on an important role within this research. This is reflected in the aim of VNG International's LOGO South Country Programme Tanzania, which is "to enhance the transparency and accountability of policy making and financial management (VNG International, 2008b, p. 2). Nevertheless, it is not clear whether the LOGO South programme has indeed enhanced accountability in Tanzania. Therefore, the following sub question was formulated, which focuses on the possible link between the training and accountability: *To what extent has this Financial Management training influenced the level of accountability toward the local community?*

All in all, it was also found that the effect of the trainings on the level of accountability has been insufficient; the community is still unaware of its rights and does not really participate within the LGA structure. A possible reason underlying this low participation rate concerns the level of accountability, which can be seen as the combining factor of the participation of civil society and the responsiveness of the state (Bontenbal & van Lindert, 2008, p. 469). In the theoretical framework it was described that accountability consists of three different elements; transparency, answerability and enforceability (Lawson & Rakner, 2005, pp. 10-11). As these individual elements were found to be easier to comprehend by the respondents than the notion of accountability, they were used for answering the third sub question. Thus, the Village Chairmen (VCs) and village councils were questioned on the transparency of information provided by the LGAs, the possibility to ask questions to the VEO and the extent to which they felt they could control the VEO's actions. When categorising the answers given, it turned out that there were three types of 'deficiencies' which obstructed the optimal functioning of accountability mechanisms.

First of all, it was found that at the local level there is a lack of clarity with regard to the decentralised structure. This can be seen as a hindrance to the transparency, as it is not clear for the community how the hierarchy within the local government is set up, hindering their ability to get insight into the decisions and actions taken by LGAs (Hakikazi Catalyst, REPOA & TGNP, no date, p. 20). As a result, it is often not (completely) clear who is accountable to whom, even among the different levels of LGAs, as was pointed out in chapter 8. In short, we can conclude that the framework necessary for accountability (i.e. a clear LGA structure), is missing, which hinders the availability and accessibility of transparent information. A second deficiency, which was discovered through the various interviews and focus group discussions held, is the lack of awareness among both elected representatives and the local community itself with respect to their rights and responsibilities. Neither of these two groups are aware of their right to ask questions when the information provided by LGAs is not clear to them. Phrased differently; even though agents like the VEO and WEO might feel obliged to answer any questions posed, the right-bearing stakeholder (i.e. the local community) is not exercising this right (Newell, Wheeler & Dunn, 2006). Thus, the second element of accountability, answerability, is not functioning optimally either. The third and final accountability-related deficiency found at the local level, concerned a lack of capacities among elected representatives to hold the LGAs accountable. VCs and other members of the village council believed that they did not have enough power to ensure that action is undertaken by LGAs. In other words; they felt that they lacked the capacity to monitor the VEO and to make sure that he is dealing with the village's finances in an honest way. Thus enforceability, entailing a system of checks and balances through which the community can ensure that LGAs are undertaking action, is not sufficiently present either (Lawson & Rakner, 2005, p. 10).

All in all, these three deficiencies hamper the optimal functioning of accountability mechanisms at the local level in Tanzania. Since all three elements underlying the notion of accountability are obstructed, it becomes impossible for members of the community to "realise their rights" (Newell, Wheeler & Dunn, 2006). When returning to the third sub question of this research, it can be concluded that the Financial Management training has hardly influenced the accountability and there are three main reasons for this. In the first place, the lack of a transparent LGA structure can be blamed for this; secondly, the population is not aware of their rights with respect to claiming accountability; and thirdly, the community and its elected leaders don't feel capacitated enough to exercise this right. Thus, although the LOGO South programme may have contributed to the strengthening of LGAs and their capacities, too little attention has been given to the local community and its level of participation in local decision making. In other words, although this specific MIC programme has managed to strengthen the local state apparatus, it has not focused enough on empowering civil society (Bontenbal, 2008, pp. 6-7). And this participation of the community is very important, as was explained in chapter 2, because only with a sufficiently participating civil society, it is possible for decentralisation to effectively and efficiently lead to development at the local level (Crawford & Hartmann, 2008, pp. 14-16; Nijenhuis, 2006, p. 114). And only through the exchange of views and ideas between civil society and LGAs, can good local governance be achieved (Bontenbal, 2008, p. 2). Increasing the level of accountability should thus be seen as imperative to bringing development to Tanzania.

9.4   Overall conclusion & recommendations

In chapter 5 it was explained that the central research question has a two-fold objective as it as it tries to measure the impact of the capacity building training on the different target groups, while the second focus is on the training's impact

on the level of accountability. However, in order to answer this double objective, the creation of an organisational map was needed. Therefore, a sub question focusing on the different roles, relations and responsibilities of Local Government Authorities in Tanzania was formulated. Through the creation of this map, it was found that rather than being a devolution-based reform programme, Tanzania's LGRP should be seen as form of deconcentration. The term deconcentration was found to be more appropriate due to the fact that no real political power is transferred from the central government to local institutions such as the district, ward and village. Thus, even before answering the central research question, it was found that a barrier to the implementation of VNG International's LOGO South programme already exists. For the successful implementation of this programme, strong and independent local government institutions are required. Deconcentration, however, does not allow for such autonomous local authorities, thus making it even more difficult for accountability mechanisms to function optimally, and for good local governance to be achieved. With this hindrance in the back of one's mind, we can now return to answering the central research question:

What has been the impact of the training about Financial Management provided to Lower Level Government authorities on different target groups and to what extent has this training influenced the accountability toward the local community in Same and Kondoa district, Tanzania?

First of all, it was found that the training provided by the Dutch municipalities of Tilburg and Loenen aan de Vecht have helped to strengthen local government institutions in Tanzania. In other words, the impact of the training on Financial Management has helped building the capacities of LLG authorities such as the VEO and the WEO, who are now better able to keep their books and write reports. Through such a simple intervention as improving book keeping and report writing skills, an important step in the direction of a responsive and capacitated state has been made. And this, in turn, can lead to local good governance. However, when talking about second part of the research question, the relationship between the training and the level of accountability, the answer is less positive. In this case, it was found that there has been insufficient attention for the inclusion of the community in local decision making, thus hampering the available mechanisms for accountability. This lack of accountability is caused by three deficiencies, which can be linked to the three elements underlying accountability; the transparency is hindered by the complex set up of LGAs, the community is unaware of their right to ask questions and finally, they don't feel capacitated enough to enforce their rights.

When connecting these findings with the assumptions underlying the conceptual model which was presented in chapter 5, it becomes clear that some adaptations should be made. Therefore, a modified version of the conceptual model is presented hereafter, with the changes depicted in red. The first adaption concerns the type of decentralisation which underlies the LGRP, as this needs to be specified. Instead of being rooted in political decentralisation (which can lead to devolution, or "D by D" as the Tanzanian government calls it), the LGRP was found to be based on deconcentration, which is perceived as a type of administrative decentralisation which does not really allow for independent local government institutions (Nijenhuis, 2006, pp. 111-112). The second adaption concerns that of the link between the local community and the Local Government Authorities. In the conceptual model depicted in chapter 5 the idea of bringing the government and the local community closer to each other was symbolized by the link between the LGAs and the local community, represented by the village assembly, the village council and the village chairman. Through this research, however, it was found that this link is not nearly as strong as presumed; the local

community does not really participate in local decision making. Consequently, the link connecting the LGAs and the local community should be weaker, which is represented by the dotted arrow in figure 9.1. Finally, the link between the local community and the notion of accountability is almost non-existing, as was argued in the previous paragraph. The 'community side' of accountability is severely disturbed by the three deficiencies found and therefore, this connection between the local community and accountability should be dotted as well. All things considered, the revised conceptual model is depicted in figure 9.1.

Figure 9.1: Revised conceptual model
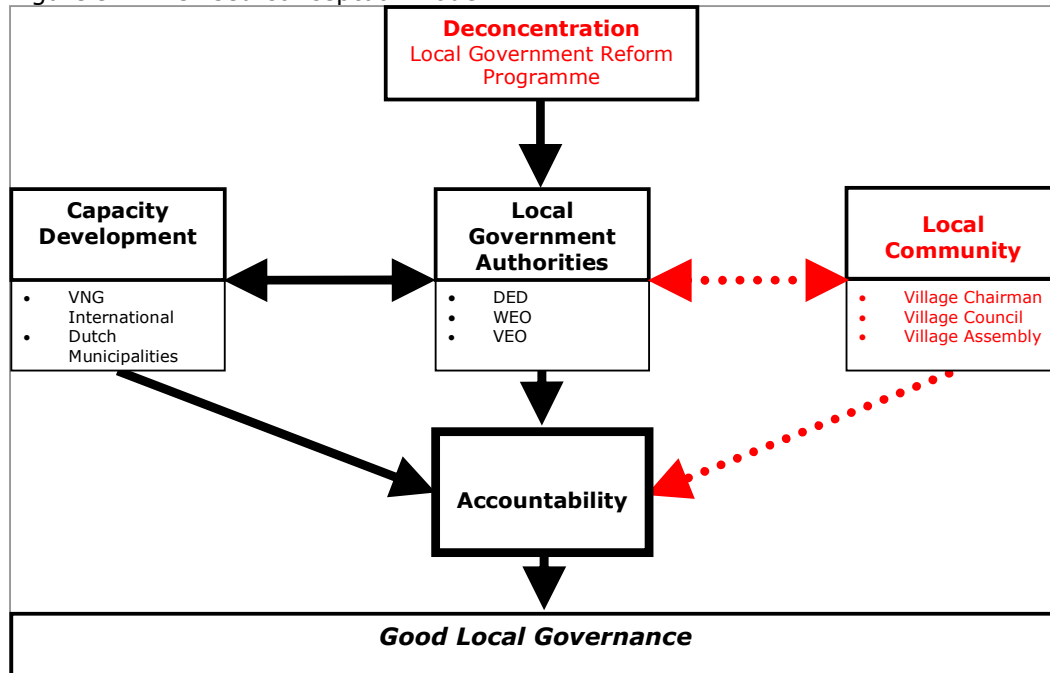
The question now rises; what does this all entail for VNG International's LOGO South Country Programme Tanzania? What can be done to improve this situation? As was pointed out, an important step towards the achievement of good local governance has been made through the capacity building of VEOs and WEOs, but this is not the only improvement required. Therefore, it is now time for VNG International and the Dutch municipalities to focus on the 'community side' of MIC and start building the capacities of the population, in order to increase their level of participation. By making the community aware of their right to ask for information and by training their elected leaders on local financial management, their capacities can be increased and accountability should become easier to achieve. Because only when the community is able to get clear and relevant information, when it is aware of its right to ask questions and is capacitated enough to ensure action is undertaken, can we speak of accountability. Thus, by making the community aware of the importance of their participation in local governance, can Tanzania's decentralisation programme lead to good governance and sustainable development. It is, as Mr. Leonard Mung'ong'o, Tanzania's National Coordinator for VNG International, stated: "The biggest challenge for the achievement of good governance lies with the local population, who lack awareness of its rights and duties. Tanzania is a peaceful country, but in the wrong way".

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10.4 Interviews

Code	Description	Name	Location	Date
1.1	Consultation international relations officer	Mrs. Lydia Schijven	Tilburg	07/01/09
1.2	Consultation VNG International National Coordinator	Mr. Leonard Mung'ong'o	Den Haag	12/01/09
1.3	Consultation international relations officer	Mr. Renee Jansen	Loenen aan de Vecht	13/01/09
2.1	Consultation SNV Tanzania employee	Mr. Joel Kalagho	Arusha	09/03/09
3.1	Consultation Same district officers	Mr. Oscar Humbe & Mrs. Agnes J. Mathew	Same	11/03/09
3.2	Interview district finance officer	Mrs. Antonia Ndawi	Same	12/03/09
3.3	Interview district community development officer	Mr. Adrian Kimamba	Same	12/03/09
3.4	Interview district accountant	Mr. Justice Shemakange	Same	12/03/09
3.5	Interview education department officer	Mrs. Agnes John	Same	12/03/09
3.6	Interview district planning officer	Mr. Oscar Humbe	Same	13/03/09
3.7	Interview internal auditor	Mrs. Mayeye Teveli	Same	13/03/09
3.8	Interview district manpower & management officer	Mrs. Kisigila	Same	13/03/09
3.9	Interview District Executive Director	Mr. J.A.R. Iddi	Same	23/03/09
4.1	Interview VEO and VC of Ishinde village	Mr. Mbwambo & Mr. Barnabas	Same	16/03/09
4.2	Interview VC of Makanya village	Mr. Alfani H. Kulewa	Same	19/03/09
4.3	Interview VC of Mwembe village	Mr. Senge A. Mkwizu	Same	19/03/09
4.4	Interview VC and assistant VEO of Misufini village	Mr. Omari Mganga & Mr. Richard Kadeghe	Same	21/03/09
4.5	Interview VC and VEO of Maore village	Mr. Kalage A. Kalage & Ms. Yuster	Same	21/03/09
4.6	Interview VC and VEO of Ntenga village	Mr. Francis Pitamnava & Mr. Kibiba J. Mkumbwa	Same	31/03/09

4.7	Interview WEO, VC and VEO of Bombo village	Mr. Samueli Sempeho, Mr. Boniface Nsuya & Ms. Amina Waziri	Same	31/03/09
4.8	Interview Sub VC and VEO of Mtii village	Mr. Elieti Kazeni & Mr. Elsadiki Msovu	Same	31/03/09
4.9	Interview Sub VC of Vugwama village	Mr. Stefano Preygood	Same	02/04/09
4.10	Interview VC and VEO of Ivuga village	Mr. Julius K. Mwambo & Mr. Elias E. Muzawa	Same	02/04/09
4.11	Interview VC and VEO of Goha village	Mr. Panduka Rashidi & Mr. Endu Mbwambo	Same	02/04/09
4.12	Interview Sub VC and VEO of Kisiwani village	Mrs. Majuma Kapara & Ms. Judith George	Same	09/04/09
4.13	Interview VC and VEO of Uzambara village	Mr. Isaath Atuman & Mr. Njero Kandagwe	Same	09/04/09
4.14	Interview VC and VEO of Hedaru village	Mr. Clement E. Ngoka & Mr. Jackson S. Mbwambo	Same	09/04/09
4.15	Interview VC and VEO of Ruvu Jiungeni village	Mr. Lepuruka Alaisi & Mr. Amon Elisafi	Same	09/04/09
5.1	Consultation SNV Tanzania employee	Ms. Josephine Lemoyan	Mwanza	24/04/09
6.1	Interview District Executive Director	Mr. John Mwalongo	Kondoa	02/05/09
6.2	Interview district internal auditor	Mr. Ally Njenjela	Kondoa	04/05/09
6.3	Interview former LOGO South coordinator	Mr. Stephen Bingi	Kondoa	05/05/09
6.4	Interview district cooperatives officer	Mr. Severine Lyimo	Kondoa	05/05/09
6.5	Interview Kingale ward & Kwamtoro ward councillors	Mr. Hamadi Maine & Mrs. Saida Gamu	Kondoa	06/05/09
6.6	Interview district treasurer	Mr. Jeremiah Muhaye	Kondoa	07/05/09
6.7	Interview district medical officer	Dr. Ruanda	Kondoa	08/05/09
6.8	Interview district manpower & management officer	Mr. Nicolas Kombe	Kondoa	08/05/09
6.9	Interview district planning officer	Mr. A. A. Limbanga	Kondoa	11/05/09
6.10	Interview district education officer	Mr. A. Msimbe	Kondoa	19/05/09
6.11	Interview district community development officer	Mr. Sejaluma	Kondoa	22/05/09
6.12	Interview Council Chairperson	Mr. Mwenda	Kondoa	22/05/09
6.13	Interview LOGO South coordinator	Mr. Jordan Protas	Kondoa	23/05/09
7.1	Focus group MC and	Bicha mtaa council	Kondoa	09/05/09

	council members of Bicha mtaa			
7.2	Interview WEO and VEO of Bicha mtaa	Mrs. Sakina I. Mnyoti & Mrs. Mary B. Thomas	Kondoa	09/05/09
7.3	Interview VC and council members of Kiteo village	Kiteo village council	Kondoa	10/05/09
7.4	Interview WEO and VEO of Kiteo village	Mr. Omari A. Tangure & Mr. Kassam A. Kilua	Kondoa	10/05/09
7.5	Focus group VC and council members of Motto village	Motto village council	Kondoa	12/05/09
7.6	Interview WEO and VEO of Motto village	Mr. Yohana Msekwa & Mrs. Mwanahamisi J. Juma	Kondoa	12/05/09
7.7	Interview WEO of Chemba village	Mr. Habibu Issere	Kondoa	19/05/09
7.8	Focus group VC and council members of Chemba village	Chemba village council	Kondoa	19/05/09
7.9	Interview VEO of Chemba village	Mrs. Sophia H. Ramadhani	Kondoa	19/05/09
7.10	Focus group VC and council members of Kelema Maziwani village	Kelema Maziwani village council	Kondoa	20/05/09
7.11	Interview VEO of Kelema Maziwani village	Mr. Abdalah S. Mchana	Kondoa	20/05/09
7.12	Focus group VC and council members of Soera village	Soera village council	Kondoa	21/05/09
7.13	Interview WEO and VEO of Soera village	Mr. Shabani J. Beimoja & Mrs. Selina N. Tio	Kondoa	21/05/09

11. Appendices

11.1 Definitions used

Definition	Source
Decentralisation denotes the transference of authority, legislative, judicial or administrative, from a higher level of government to a lower level (Reddy, 1999, p. 16).	White (1959)
Decentralisation means the transfer of authority and responsibility for public functions from the central government to subordinate, lower tiered government institutions (Nijenhuis, 2006, p. 111).	Nijenhuis (2006)
Decentralisation can be seen as the transfer of power, responsibilities and finances from the central to lower levels of government (Crawford & Hartmann, 2008, pp. 7).	Crawford & Hartmann (2008)
Decentralisation is about power sharing between different levels of the public sector; from the central (national) government to the LGAs at the district level (Mmuya & Lemoyan, 2008, p. 7).	Mmuya & Lemoyan (2008)
The transfer of legal, administrative, and political authority to make decisions and manage public functions from the central government to field organisations of those agencies, subordinate units of government, semi-autonomous public corporations, area-wide development authorities, functional authorities, autonomous local governments, or non-governmental organisations (Liviga & Mfunda, 1999, p. 238).	Mutahaba (1986)
The transfer of authority and responsibility for public functions form the central government to subordinate or quasi-independent government organisations or the private sector. This definition then defines three forms: political (decision making power), fiscal (adequate resources) and administrative (administrative authority) (van Dijk, 2008, p. 147).	Cheema & Rondinelli (1983)

11.2 Interview schemes – Same District

Same district officers – interview scheme

- Name
- Department
- Description of the day to day activities
- Personal involvement in training of VEOs and WEOs
- Perception of communication between the district and the villages
- Perception of Financial Management at the village level
- Perception of the need for (further) training at the village level
- View on the interaction between the VEO and the Village Chairman
- Perception of communication between the village leaders and the population
- Recommendations for improvement

Same VEOs and VCs – interview scheme

- Name
- Amount of time working in this particular village
- General background of village
- Description of the (daily) activities of the VC and VEO
- Cooperation and communication between village leaders (division of tasks)
- Difference between the VEO and the VC and their activities
- Communication with ward and district officials
- Communication with the population
- Importance of knowledge about Financial Management
- Opinion on training on Financial Management
- Recommendations for improvement

Same population – survey English

1. What is your name?
2. What is your age?
3. What is your occupation?
4. What is your level of education?
5. Do you participate in village meetings?
6. Why do you participate?
7. Do you receive financial information from your village leaders?
8. From whom do you get this information?
9. Are you satisfied with the amount of information on village finances you receive from your village leaders?
10. Why do you think this?

Same population – survey Kiswahili

1. Jina lako nani?
2. Umri wenu ni nini?
3. Unafanya kazi gani?
4. Wenu ni nini ngazi ya elimu?
5. Je, wewe kushiriki katika mikutano ya kijiji?
6. Kwa nini kushiriki?
7. Je, viongozi wa kijiji wako kukupatia habari juu ya kijiji fedha?
8. Nani anakupa habari hii?
9. Je, hii ni habari ya fedha kuridhisha kwa ajili yenu?
10. Kwa nini unafikiri hili?

11.3 Interview schemes – Kondoa District

Kondoa district officers and councillors – interview scheme

- Name
- Department
- Daily activities & responsibilities
- Personal cooperation with other district officials/councillors
- Perception on difference between elected and appointed district staff
- Perception on training district councillors
- Perception of capacity of village and ward officers
- Evaluation of training for VEOs and WEOs
- Perception on transparency of Financial Management at the village level
- Opinion on involving the village chairmen to the trainings
- Recommendations for improvement
-

Kondoa VEOs and WEOs – interview scheme

- Name
- Amount of time working in this particular village/ward
- Satisfaction with the job
- Difference between the VEO and the WEO in terms of responsibilities
- Relations and communication between the VEO and WEO
- Relations and communication with the district
- Relations and communication with the village council
- Topics treated during the training on Financial Management
- Evaluation and effects of the training
- Opinion on involving the village chairmen to the training
- Recommendations for improvement

Kondoa village councils – topics treated during focus group discussions

- Roles & responsibilities of the village council
- Roles & responsibilities of the finance & planning committee
- Capacity of the village council members
- Personal motivation for being a village council member
- Communication and cooperation between the VEO and the village council
- Communication and cooperation with the Ward and district
- Effects of the training of the VEO and WEO
- View on including council members in further training on Financial Management
- Recommendations for improvement

11.4 Kondoa District Council structure

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                                    ┌─────────────────┐
                                    │  FULL COUNCIL   │
                                    └────────┬────────┘
                                             │
                                    ┌────────┴────────┐
                                    │ DISTRICT EXECUTIVE│
                                    │    DIRECTOR      │
                                    └────────┬────────┘
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- A. PLANNING, STATISTICS & MONITORING
- B. INTERNAL AUDIT
- C. LAW & SECURITY

1. HUMAN RESOURCES	2. EDUCATION & CULTURE	3. HEALTH	4. AGRICULTURE, LIVESTOCK & COOPERATIVES	5. LANDS, NATURAL RESOURCES & ENVIRONMENT	6. WORKS & WATER	7. FINANCE & TRADE	8. COMMUNITY DEV, SOCIAL WELFARE & YOUTHS
ADMINISTRATION	ACADEMICS	PREVENTION	AGRICULTURE	LANDS	ROADS	FINANCE	COMMUNITY DEVELOPMENT
HUMAN RESOURCES	PRIMARY EDUCATION	CURE	LIVESTOCK	NATURAL RESOURCES	BUILDINGS	TRADE	SOCIAL WELFARE
	ADULT EDUCATION		COOPERATIVES	ENVIRONMENT	TECHNOLOGY & PLANTS		YOUTHS
	SECOND. EDUCATION				WATER		
	CULTURE						

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